

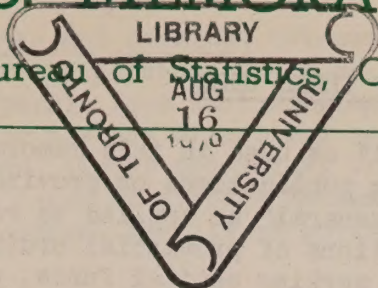
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68-205
D.B.S. MEMORANDUM

453

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SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE
OF PROVINCIAL GOVERNMENTS
1952

(For Fiscal Year Ending March 31, 1953)

INTRODUCTION

This memorandum is the second in a series on financial statistics of provincial governments in Canada. It takes the form of a summary analysis of estimates of revenue and expenditure. The basic material was derived from the published Estimates and Budget Speeches of the governments concerned and supplemented by information taken from other secondary sources.

These summary analyses of revenue and expenditure will serve to indicate the general trend of provincial finance, pending final and more detailed figures becoming available. A preliminary analysis, for 1952, based for the most part on actual results for ten months and a forecast for two months, will be prepared as soon as the provinces release their Budget Speeches in the spring of 1953.

SCOPE AND COVERAGE

The same basis is followed in the preparation of both the estimates and preliminary analyses as for the final statistics. Accordingly, adjustments of various kinds are necessary for comparative purposes, and the accuracy of such adjustments depends on the degree of detail available in the reference sources. Reference should be made to the final reports, "Financial Statistics of Provincial Governments", for a detailed description and commentary on the scope and coverage of these statistics in relation to the basis on which information is contained in the official public accounts and other documents.

Transactions on account of loans and advances and other receivables and payables are, for purposes of these statistics, omitted from both revenue and expenditure, except for any such amounts which may have been treated as ordinary or current account transactions by the provinces. These latter are included as "non-revenue" or "non-expense" in the final statistics published. No attempt has been made in these estimates to segregate such transactions, as the volume is generally small and therefore relatively insignificant in relation to the overall totals.

Prepared in the Public Finance and Transportation Division.UNIVERSITY OF TORONTO
DEPT. OF POLITICAL ECONOMY

DESCRIPTION AND COVERAGE OF TERMS USED

The term "general" as used in this memorandum differs in concept from that used in preceding publications on provincial government financial statistics. Heretofore, "general" as applied to revenue and expenditure referred only to the operations of provincial ordinary or income accounts, with the addition of those working capital funds, provincial institutions and special funds for which separate accounts are kept by the provinces. In this memorandum "general" includes not only those provincial accounts described above but also revenue and expenditure of provincial capital accounts. This change in concept will be followed in all future publications dealing with provincial government finance statistics. As noted in the following paragraphs, however, revenue of provincial capital accounts is not included in "net general revenue" but is completely offset against the expenditure of capital accounts when arriving at "net general expenditure".

Net General Revenue is arrived at by first adjusting the combined revenues of capital account, current or ordinary account and those working capital funds, provincial institution and special funds for which separate accounts are kept, to a gross basis and then deducting interest, premium, discount and exchange, institutional revenue, specified contributions from other governments and all capital account revenue which are offset against related expenditures. Adjustments to the gross basis consist mainly of adding back revenue items which are deducted from expenditures, and expenditure items which are deducted from revenue in the provincial accounts. The contributions for specific purposes from other governments referred to above are grants-in-aid and shared-cost contributions. These are deducted from expenditures to show the net cost to the provinces of the services in question. General or unconditional fiscal subsidies such as those payable to the provinces by the Government of Canada under the B.N.A. Act and those payable under the Federal Tax Rental Agreements, however, are not treated in this fashion but remain as part of "net general revenue".

"Net General Expenditure" includes the same funds as "net general revenue".

Federal Tax Rental Agreements, revenue item 14, excludes the share of income tax levied by the Government of Canada on companies engaged in the generation or distribution of electric energy, gas or steam, which is shown separately under revenue item 17. The 1947 Agreements expired on March 31, 1952. New agreements for the following five years have been, or are to be, ratified by the provinces which signed the former agreements. Ontario is also participating in the new Agreement and will lease corporation and income tax fields while retaining succession duties. Payments under the new Agreements will commence three months sooner than under the former Agreements, with the result that in the fiscal year 1952-53, the provinces will receive five quarterly payments instead of the usual four. This non-recurring revenue will considerably increase revenue for the fiscal year ending March 31, 1953. The agreeing provinces will no longer levy the 5% tax on corporation income, which was collected by the Government of Canada under the terms of the 1947 Agreements. There will, however, be payments of this nature under the 1947 Agreements which are in arrears, but the amounts are not yet available.

Privileges, Licences and Permits, revenue item 15, includes all licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees including operators' licences; licences, royalties and permit fees for the use of natural resources, such as fishing, hunting and trapping licences, timber royalties, Crown land leases or rentals, mining royalties, and water power or storage leases; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees, etc.

Share of Income Tax on Power Utilities, revenue item 17. The provinces will continue to receive from the Government of Canada, under the 1952 Agreement, one-half of the tax on certain public utility companies collected by the Government of Canada. Where the provinces have shown these separately in their estimates of revenue, they have been detailed in this memorandum. This revenue item will be capable of segregation by the time "Preliminary Analysis of Revenue and Expenditure of Provincial Governments, 1952" is published.

Other Revenue, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-revenue and surplus receipts previously referred to.

Liquor Control Revenue - Revenues of this nature arise from four sources, namely: profits on the operation of provincial wholesale vendors and retail outlets, item 21; privileges, licences and permit fees, part of item 15; taxes on the sale of liquor, item 5; and miscellaneous revenue such as fines, penalties and confiscations arising from infractions of the Liquor Control Acts and Regulations, part of item 22. Estimates of total liquor revenues follow:

<u>Province</u>	<u>\$'000's</u>
Newfoundland	2,500
Prince Edward Island	965
Nova Scotia	8,137
New Brunswick	5,761
Quebec	25,200
Ontario	37,390
Manitoba	8,094
Saskatchewan	8,805
Alberta	12,150
British Columbia	18,491
	<u>127,493</u>

Health - Other, expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Aid to Aged and Blind Persons, expenditure item 5. Until December 31, 1951, the provinces paid one quarter, and the Government of Canada three quarters, of the cost of old age pensions to needy persons of 70 years of age and over. On January 1, 1952, the Government of Canada

NET GENERAL REVENUE

ESTIMATES

For Fiscal Year Ending March 31, 1953

(Thousands of Dollars)

NO.	REVENUE BY SOURCE	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1.	Taxes	-	-	-	-	14,820	11,400 ^(a)	-	-	-	-	26,220
2.	Corporations	-	-	-	-	-	-	-	-	-	-	-
3.	Income	-	-	-	-	-	-	-	-	-	-	-
4.	Corporations (b)	-	-	-	-	60,000	77,810 ^(a)	-	-	-	-	137,810
5.	Individuals	-	-	-	-	-	-	10 ^(c)	-	-	-	11
6.	Property	-	-	92	129	-	1,350	-	1,795	-	4,375	7,741
7.	Sales	-	-	-	-	-	-	-	-	-	-	-
8.	Alcoholic Beverages	-	200	-	-	1,000	-	-	-	-	-	1,200
9.	Amusements and Admissions	-	100	590	290	3,615	10,030	1,100	40	935	2,750	19,450
10.	Motor Fuel and Fuel Oil	1,700	915	8,350	6,400	47,270	75,000	6,255	8,000	12,600	15,500	181,990
11.	Tobacco	5,000	110	-	750	6,600	-	-	-	-	-	7,460
12.	General	-	-	-	7,250	35,800	-	-	11,000	-	31,500	90,550
13.	Other Commodities and Services	-	-	140	-	3,760 ^(d)	-	-	-	-	-	3,900
14.	Succession Duties	-	1 ^(c)	15 ^(c)	1 ^(c)	11,750	16,000	2 ^(c)	-	25 ^(c)	75 ^(c)	27,869
15.	Other	125	-	60	37	885	3,153	23	6,060 ^(e)	744	14,645 ^(e)	25,732
16.	Total Taxes	6,825	1,326	9,247	14,857	185,500	194,743	7,390	26,895	14,305	68,845	529,933
17.	Federal Tax Rental Agreements	12,705	3,258	18,136	14,000	-	- ^(a)	20,157	21,932	24,400	40,068	154,656
18.	Privileges, Licences and Permits	1,722	494	5,232	6,283	51,505	58,022	8,357	9,959	51,498	17,984	211,056
19.	Other Government	-	-	-	-	-	-	-	-	-	-	-
20.	Government of Canada	-	-	-	-	-	-	-	-	-	-	-
21.	Subsidies	7,219 ^(f)	657	2,005	1,676	3,146	3,641	1,750	2,072	2,125	1,281	25,572
22.	Share of Income Tax on Power	61	-	175	-	-	670	-	-	700	650	2,256
23.	Utilities	-	-	-	-	-	-	-	-	-	-	-
24.	Sub-Total Government of Canada	7,280	657	2,180	1,676	3,146	4,311	1,750	2,072	2,825	1,931	27,828
25.	Municipalities (g)	-	-	245	-	-	-	606	-	20	-	871
26.	Total Other Governments	7,280	657	2,425	1,676	3,146	4,311	2,356	2,072	2,845	1,931	28,699
27.	Liquor Profits	2,435	718	7,977	5,735	15,500	25,670	6,180	8,700	11,176	18,120	102,211
28.	Other Revenue	227	114	730	426	6,631	5,747	1,293	3,025	2,158	12,700	33,051
29.	TOTAL NET GENERAL REVENUE	31,194	6,567	43,747	42,977	262,282	288,493	45,733	72,583	106,382	159,648	1,059,606

(a) Since Ontario's Estimates were published, tax agreement arrangements have been made regarding income and corporation taxes. See narrative. (b) Under the latest Federal Tax Rental Agreements, the provinces no longer levy a 5% tax on corporations' income as was the case under the terms of the previous Agreement. However there will be payments in arrears. (c) Arrears. (d) Hospital tax on meals. (e) Includes hospital insurance tax. (f) Includes transitional grant \$5,650,000. (g) Consists of Nova Scotia - Highway Tax; Manitoba - Municipal Commissioner's Levy; and Alberta - Educational Tax.

NET GENERAL EXPENDITURE

E S T I M A T E S

For Fiscal Year Ending March 31, 1953

(Thousands of Dollars)

NO.	EXPENDITURE BY FUNCTION	Nfld.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1.	Transportation and Communications Health and Social Welfare	6,091	2,726	12,387	11,114	67,589	98,130	11,692	15,229	30,257	32,522	287,737
2.	Hospital Care	4,944	1,169	4,439	5,715	34,511	38,801	4,857	21,776(a)	12,819	35,654(a)	164,685
3.	Other	1,172	232	685	657	3,820	7,838	1,060	2,897	2,388	4,387	25,136
4.	Sub-Total Health	6,116	1,401	5,124	6,372	38,331	46,639	5,917	24,673	15,207	40,041	189,821
5.	Social Welfare	1,433	272	2,340	1,582	8,534	9,377	1,561	3,149	5,978	7,617	41,843
6.	Aid to Aged and Blind Persons	2,018	60	-	-	-	3,038	653	1,250	1,031	4,743	12,793
7.	Aid to Unemployed and Unemployables	1,225	69	1,448	1,200	6,099	6,509	824	1,250	862	4,24	19,910
8.	Mothers' Allowances Other	743	64	581	202	1,452	6,290	709	1,853	675	3,229	15,798
9	Sub-Total Social Welfare	5,419	465	4,369	2,984	16,085	25,214	3,747	7,502	8,546	16,013	90,344
10.	Total Health and Social Welfare	11,535	1,866	9,493	9,356	54,416	71,853	9,664	32,175	23,753	56,054	280,165
11.	Education	6,314	1,198	10,923	7,750	48,586	72,288	8,112	12,603	17,768	29,505	215,047
12.	Natural Resources and Primary Industries	1,786	393	2,716	3,135	30,542	22,112	4,591	6,206	10,461	14,634	96,576
13.	Debt Retirement (from Current Account)	111	583	3,398	4,586	9,134	7,359	7,086	4,257	2,582	12,987	52,083
14.	Interest and Other Charges	-430(b)	696	5,265	6,410	11,486	24,691	895	3,059	-682(b)	8,452	59,882
15.	Contributions to Municipalities	172	77	900	2,056	-	4,863	17	-	6,196	12,595	26,876
16.	Other Expenditures	5,184	791	4,113	2,482	38,524	70,412	5,581	10,339	11,856	26,060	175,342
17.	TOTAL NET GENERAL EXPENDITURE	30,763	8,330	49,195	46,889	260,277	371,708	47,638	83,868	102,191	192,849	1,193,708
18.	Debt Retirement Included Above	-111	-583	-3,398	-4,586	-9,134	-7,359	-7,086	-4,257	-2,582	-12,987	-52,083
19.	TOTAL NET GENERAL EXPENDITURE EXCLUSIVE OF DEBT RETIREMENT	30,652	7,747	45,797	42,303	251,143	364,349	40,552	79,611	99,609	179,862	1,141,625
20.	Excess of Total Net General Revenue (Revenue Item 23) over Total Net General Expenditure Exclusive of Debt Retirement (Expenditure Item 19)	542	-1,180	-2,050	674	11,139	-75,856	5,181	-7,028	6,773	-20,214	-82,019

(a) Includes hospital insurance plan expenses. (b) Excess of interest revenue over interest expense and other debt service charges.

assumed full responsibility for pension payments to all those 70 years of age and over and will share on an equal basis Old Age Assistance to needy persons 65 to 69 years of age. These changes greatly reduce provincial expenditures on old age pensions. The Government of Canada will continue to contribute 75% of the cost of pensions to the blind.

Social Welfare - Other, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administrative costs.

Contributions to Municipalities, expenditure item 15, includes all payments in the form of subsidies having no relation to any particular municipal expenditure, and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. They consist of the following:

Newfoundland - Grant to St. John's Municipal Council, annual grants to local councils; Prince Edward Island - City of Charlottetown, in lieu of corporation taxes, special grants to municipalities; Nova Scotia - Payments to municipalities re Dominion-Provincial Agreements; New Brunswick - Subsidies to municipalities; Ontario - Payments in lieu of certain municipal taxes, payments to mining municipalities, to provide for payment of a subsidy to supplement the grants paid in lieu of the 1 mill subsidy, payments to counties and districts to assist in the cost of county and district assessors, Railway Tax distribution, share of liquor licence revenue paid to municipalities; Manitoba - Payments re Soldiers' Taxation Relief; Alberta - Payments of liquor fines, grants to cities in lieu of service tax, grants to municipalities in lieu of taxes, grants under Municipal Assistance Act, grants to taxing authorities; British Columbia - "Municipalities Aid Act" motor vehicle licences, social security and municipal aid tax. All other payments to municipal governments have been classified according to the nature of the expenditure to which the provincial payment is related. For example, Ontario's municipal highway subsidies are included under "Transportation and Communications", and grants to schools are classified as "Education".

Other Expenditure, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments previously referred to.

Abbreviations of the names of provinces used in these tables are: Newfoundland - (Nfld.), Prince Edward Island - (P.E.I.), Nova Scotia - (N.S.), New Brunswick - (N.B.), Quebec - (Que.), Ontario - (Ont.), Manitoba - (Man.), Saskatchewan - (Sask.), Alberta - (Alta.), and British Columbia - (B.C.).

The following symbols have been used:

- to indicate nil or zero

.. to indicate figures are not available

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D.B.S. MEMORANDUM

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SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE
OF PROVINCIAL GOVERNMENTS

1953

(Fiscal Year Ending March 31, 1954)

INTRODUCTION

This memorandum is the third in a series dealing with estimates of provincial government revenue and expenditure. The basic material was taken from the published Estimates and Budget Speeches of the governments concerned and was supplemented by information from secondary sources, where the Estimates were lacking in scope or detail.

This summary analysis will serve to indicate the proposed direction of provincial government finances. A preliminary analysis of revenue and expenditure for the same period will be prepared from later information, for the most part consisting of nine or ten months actual results together with forecasts for the balance of the year, when this information is released at the time of the Budget Speeches in the spring of 1954. Then final figures in considerably greater detail will be prepared as soon as the Public Accounts for March, 1954 are released by the provincial governments.

SCOPE AND COVERAGE

The same basis is followed in the preparation of both the estimates and preliminary analyses as in the final statistics. Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments and also of the presentation of revenue and expenditure in terms of standard statistical categories depends upon the extent and detail of the available sources of information.

Transactions on account of loans and advances and other receivables are, for purposes of these statistics, omitted from revenue and expenditure except for any such amounts which have been treated as ordinary account transactions by the provinces. These latter are shown separately in the final report as "non revenue and surplus receipts" and "non expense and surplus payments". No attempt has been made to segregate such transactions in this report since they are relatively insignificant in the over-all totals.

"Net General Revenue" and "Net General Expenditure" are arrived at by first adjusting the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds, provincial institutions and special funds for which separate accounts are kept, to a "gross" basis. Then the following types of revenue are deducted from revenue and offset against the related expenditures: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments, and (d) capital revenue. The final report "Financial Statistics of Provincial Governments" explains more fully the various adjustments to the provincial figures that are required to produce these statistics.

DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

Federal Tax Rental Agreements, revenue item 14. These agreements, effective from April 1, 1952 were signed by nine of the provincial governments, for a five year period. The agreeing provinces refrain from levying income taxes on corporations and individuals and other corporation taxes. With the exception of Ontario, they have also leased succession duties to the federal government. In lieu of these suspended taxes the provinces receive the tax rental fee from the federal government. This item is shown following "taxes" since together they indicate the potential revenue from provincial taxation.

Privileges, Licences, and Permits, revenue item 15, includes all licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees including operators' licences; licences, royalties and permit fees for the use of natural resources, such as fishing, hunting and trapping licences, timber royalties, Crown land leases or rentals, mining royalties, and water power or storage leases; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees, etc.

Subsidies, item 16. This item includes only general and unconditional grants. Grants in aid of specific projects, such as the federal health grants, are offset against the related expenditure to arrive at the "net" presentation, used in these tables.

Share of Income Tax on Power Utilities, revenue item 17. The provinces receive a share of the income tax collected by the federal government from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement. Certain provinces have not shown this item separately in their Estimates. However, the amounts received by all provinces will be available for inclusion in the preliminary memorandum, published at this time next year.

Other Revenue, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts previously referred to.

Liquor Control Revenue - Revenues of this nature arise from four sources, namely: profits on the operation of provincial wholesale vendors and retail outlets, item 21; privileges, licences and permit fees, part of item 15; taxes on the sale of liquor, item 5; and miscellaneous revenue such as fines, penalties and confiscations arising from infractions of the Liquor Control Acts and Regulations, part of item 22. Estimates of total liquor revenues follow:

<u>Province</u>	<u>\$000's</u>
Newfoundland	2,700
Prince Edward Island	1,035
Nova Scotia	9,086
New Brunswick	5,780
Quebec	33,356
Ontario	37,430
Manitoba	8,520
Saskatchewan	10,050
Alberta	14,000
British Columbia	22,620
Total All Provinces	<u>144,577</u>

Health - Other, expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Aid to Aged and Blind Persons, expenditure item 5. On January 1, 1952 the Government of Canada assumed full responsibility for pension payments to all persons aged 70 years and over, and agreed to contribute 50 per cent on not more than \$40 per month towards provincial pensions to needy persons aged 65-69 years. The Government of Canada also contributes 75 per cent on not more than \$40 per month towards provincial pensions to the blind. Item 5 includes the net cost to the province of these pensions and also the net cost of provincial homes for aged and grants to other homes for the aged, institutes for the blind, etc.

Social Welfare - Other, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administrative costs.

Contributions to Municipalities, expenditure item 15, includes all payments in the form of subsidies having no relation to any particular municipal expenditure, such as New Brunswick's "subsidies to municipalities", and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures, such as British Columbia's municipal share of provincial motor vehicle licence revenue. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example Ontario's municipal highway subsidies are included under "Transportation and Communications" in these statistics.

.....(continued on page 6)

NET GENERAL REVENUE

ESTIMATES

For Fiscal Year Ending March 31, 1954

(Thousands of Dollars)

NO.	REVENUE BY SOURCE					N.F.D.	P.E.I.	N.S.	N.B.	QUE.	ONT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
	Taxes															
1.	Corporations(a)	-	-	-	-	-	-	-	-	13,900	-	-	-	-	-	13,900
	Income	-	-	-	-	-	-	-	-	53,500	-	-	-	-	-	53,500
2.	Corporations (a)	-	-	-	-	-	-	-	-	-	-	5(b)	-	-	-	5
3.	Individuals (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5
4.	Property	-	-	-	-	-	-	95	236	-	1,400	-	-	25	4,985	6,741
	Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5.	Alcoholic Beverages	-	225	-	-	-	-	-	-	1,340	-	-	-	-	-	1,565
6.	Amusements and Admissions	250	100	672	325	3,865	9,525	1,100	7,990	50	1,165	3,400	-	-	-	20,452
7.	Motor Fuel and Fuel Oil	2,000	1,000	8,900	6,700	55,780	78,950	-	-	12,000	16,000	17,875	-	-	-	207,195
8.	Tobacco	125	-	-	800	10,500	-	-	-	-	-	-	-	-	-	11,425
9.	General	5,700	-	-	7,250	39,500	-	-	-	14,000	-	-	-	-	35,330	101,780
10.	Other Commodities and Services (c)	-	-	-	-	4,300	-	-	-	-	-	-	-	-	-	4,500
11.	Succession Duties (d)	-	1(b)	200	10(b)	12,500	15,000	-	-	-	25(b)	115(b)	-	-	-	27,653
12.	Other	160	-	91	38	1,055	3,167	46	6,171(e)	841	15,060(e)	-	-	-	-	26,629
13.	Total Taxes	8,110	1,451	9,868	15,349	196,240	108,042	9,143	32,221	18,056	76,765	475,345	-	-	-	-
14.	Federal Tax Rental Agreements	11,450	3,554	18,093	15,847	-	131,000	24,300	23,993	27,300	42,340	297,877	-	-	-	-
15.	Privileges, Licences and Permits	2,442	516	5,717	6,124	61,752	59,403	9,848	12,570	61,451	22,112	241,935	-	-	-	-
	Other Governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16.	Government of Canada	6,369(f)	657	2,057	1,679	3,301	3,641	1,788	2,041	2,135	1,281	24,949	-	-	-	-
17.	Subsidies	100	-	175	-	-	670	400	-	700	800	-	-	-	-	-
	Share of Income Tax on Power Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18.	Sub-Total Government of Canada	6,469	657	2,232	1,679	3,301	4,311	2,188	2,041	2,835	2,081	27,794	-	-	-	-
19.	Municipalities (g)	-	-	245	-	-	-	28	-	20	-	293	-	-	-	-
20.	Total Other Governments	6,469	657	2,477	1,679	3,301	4,311	2,216	2,041	2,855	2,081	28,087	-	-	-	-
21.	Liquor Profits	2,155	770	8,835	5,720	21,000	24,580	6,400	9,950	13,160	22,200	114,770	-	-	-	-
22.	Other Revenue	321	96	852	619	6,982	6,150	1,212	4,319	2,661	16,563	39,775	-	-	-	-
23.	TOTAL NET GENERAL REVENUE	30,947	7,044	45,942	45,338	289,275	333,486	53,119	85,094	125,483	182,061	1,197,789	-	-	-	-

(a) Suspended under terms of the 1952 Federal Tax Rental Agreements signed by all provinces except Quebec. See narrative. (b) Arrears. (c) N.S. - Long Distance Telephone Tax; Que. - Hospital Tax on Meals. (d) Levy of succession duties is suspended under terms of 1952 Tax Rental Agreements by all provinces except Quebec and Ontario. (e) Includes hospital insurance tax. (f) Includes transitional grant \$4,800,000. (g) Consists of: N.S. - Highway Tax; Man. - Municipal Commissioner's Levy; Alta. - Educational Act.

NET GENERAL EXPENDITURE

ESTIMATES

For Fiscal Year Ending March 31, 1954

(Thousands of Dollars)

NO.	EXPENDITURE BY FUNCTION	NFID.	P.E.I.	N.S.	N.B.	QUE.	OWT.	MAN.	SASK.	ALTA.	B.C.	TOTAL
1.	Transportation and Communications	6,328	2,740	16,625	11,939	73,541	153,378	14,167	16,280	44,629	34,256	373,883
	Health and Social Welfare											
2.	Health											
3.	Hospital Care	5,378	1,077	5,286	5,676	32,910	47,649	5,566	21,960(a)	15,762	37,384(a)	178,648
	Other	1,259	263	753	1,269	4,977	7,913	1,131	3,685	2,171	4,298	27,719
4.	Sub-Total Health	6,637	1,340	6,039	6,945	37,887	55,562	6,697	25,645	17,933	41,682	206,367
	Social Welfare											
5.	Aid to Aged and Blind Persons	1,161	189	1,533	1,527	9,426	9,217	1,442	2,207	4,987	7,757	39,446
6.	Aid to Unemployed and Unemployables	1,981	50	-	-	-	5,173	450	837	1,234	5,000	14,725
7.	Mothers' Allowances	1,228	73	1,483	1,295	8,000	6,663	900	1,440	968	425	22,475
8.	Other	886	58	677	223	9,605	4,551	1,357	2,149	594	3,232	23,332
9.	Sub-Total Social Welfare	5,256	370	3,693	3,045	27,031	25,604	4,149	6,633	7,783	16,414	99,978
10.	Total Health and Social Welfare	11,893	1,710	9,732	9,990	64,918	81,166	10,846	32,278	25,716	58,096	306,345
11.	Education											
12.	Natural Resources and Primary Industries	7,162	1,259	11,599	9,128	51,118	80,013	10,969	13,618	19,897	23,256	228,019
	Debt Charges	2,722	398	2,795	3,874	31,631	22,021	4,185	6,818	11,330	13,908	99,682
13.	Debt Retirement (from Current Account)	411	572	3,682	4,704	9,854	12,045	4,720	6,956	2,647	12,660	58,251
14.	Interest and Other Charges	-158(b)	693	5,874	5,867	11,395	25,989	21	2,923	-3,163(b)	7,042	56,483
15.	Contributions to Municipalities	205	93	975	2,610	-	3,634	102	-	7,617	14,050	29,286
16.	Other Expenditure	5,084	884	4,507	2,745	45,228	69,124	6,883	12,332	13,052	23,478	183,317
17.	TOTAL NET GENERAL EXPENDITURE	33,647	8,349	55,789	50,857	287,685	447,370	51,893	91,205	121,725	186,746	1,335,266
18.	Deduct Debt Retirement Included above	-411	-572	-3,682	-4,704	-9,854	-12,045	-4,720	-6,956	-2,647	-12,660	-58,251
19.	TOTAL NET GENERAL EXPENDITURE EXCLUSIVE OF DEBT RETIREMENT	33,236	7,777	52,107	46,153	277,831	435,325	47,173	84,249	119,078	174,086	1,277,015

(a) Includes hospital insurance plan expenses. (b) Excess of interest revenue over interest expense and other debt charges.

Other Expenditure, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification, as well as non-expense and surplus payments previously referred to.

The following symbols have been used in the tables:

- to indicate nil and amounts under \$500
- .. to indicate figures are not available

ANNUAL PUBLICATIONS ON PROVINCIAL FINANCIAL STATISTICS

<u>Publication</u>	<u>Title</u>
<u>Number</u>	
8502-509	"Summary of Estimates of Revenue and Expenditure of Provincial Governments" - commencing with 1951
8502-512	"Preliminary Analysis of Revenue and Expenditure of Provincial Governments" - commencing with 1949
8502-508	"Financial Statistics of Provincial Governments - Direct and Indirect Debt" - commencing with 1950
8502-514	"Financial Statistics of Provincial Governments - Revenue and Expenditure" - commencing with 1950

Note: The last two publications, before 1950, were contained in one report entitled "Financial Statistics of Provincial Governments".

68-205



CANADA

SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS

1954

Memorandum

Published by Authority of
The Right Honourable C. D. Howe, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Federal and Provincial Finance Section

SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS, 1954

(Fiscal Year Ending March 31, 1955)

This memorandum provides a summary analysis of revenue and expenditure estimates of provincial governments for the current fiscal year. The information was mostly derived from the Estimates and Budget Speeches delivered to the provincial legislatures this spring.

Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments and also of the presentation of revenue and expenditure in terms of standard statistical categories depends upon the extent and detail of the available sources of information.

Transactions on account of loans and advances are, for purposes of these statistics, omitted from revenue and expenditure except for any such amounts which have been treated as ordinary account transactions by the provinces. These latter are shown separately in the final report as "non-revenue and

surplus receipts" and "non-expense and surplus payments". No attempt has been made to segregate such transactions in this report since they are relatively insignificant in the over-all totals.

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues (and expenditures) of capital account, current or ordinary account and those working capital funds, provincial institutions and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditures: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments, and (d) capital revenue.

The final report "Financial Statistics of Provincial Governments" explains more fully the various adjustments to the provincial figures that are required to produce this statistical series.

DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

REVENUE

Privileges, Licences, and Permits, revenue item 15, includes all licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees including operators' licences; licences, royalties and permit fees for the use of natural resources, such as fishing, hunting and trapping licences, timber royalties, Crown land leases or rentals, mining royalties, and water power or storage leases; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees, etc.

Subsidies, item 16. This item includes only general and unconditional grants. Grants in aid of specific projects, such as the federal health grants, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 17. The provinces receive a share of the income tax collected by the Federal Government from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

Other Revenue, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts previously referred to.

EXPENDITURE

Health—Other, expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Aid to Unemployed Employables and Unemployables, expenditure item 7, includes provision for payments of the new permanent total disability pensions which most provinces will be paying on a shared-cost basis with the Government of Canada.

Social Welfare—Other, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 15, includes all payments in the form of **subsidies** having no relation to any particular municipal expenditure, such as New Brunswick's "subsidies to municipalities", and **shared-revenue contributions** whether or not such contributions are related to

specific municipal expenditures, such as British Columbia's municipal share of provincial motor vehicle licence revenue. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example Ontario's municipal highway subsidies are included under "Transportation and Communications" in these statistics.

Other Expenditure, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments previously referred to.

BUDGET COMMENTS

A detailed account of the new developments announced in the various provincial government budget statements, covering the fiscal year ending March 31, 1955, would not appear to be necessary in a summary of this nature. However, a brief comment covering a few of the highlights may be of interest.

Changes in the tax structure

Effective June 1, 1954 the rate of the **gasoline tax** in the province of Newfoundland increased from fourteen to fifteen cents per gallon. The rate of the regular gasoline tax was increased in the province of New Brunswick, effective April 1, 1954, from ten to twelve cents per gallon; this levy is in addition to the three cent winter roads tax on gasoline sales which will be continued.

Effective March 10, 1954, the rate of the **general sales tax**, levied under the Social Services and Education Tax Act, in the province of New Brunswick, was lowered to 3% from 4%. As a result of the decision to abolish the premium contributions under the hospital insurance plan, in the province of British Columbia, the general sales tax was increased from 3% to 5% on April 1, 1954.

The **amusement tax rate**, in British Columbia, was reduced from 17.5% to 15% at the same time.

In the province of Quebec, the new **tax on the income of individuals** is estimated to yield \$22,000,000.

Highway Expenditure Programmes

Estimated expenditures of provincial governments in Canada on transportation and communications in the fiscal year ending March 31, 1955 amount to over \$370,000,000, continuing the extensive programme introduced in recent years. Reference to the table on page 7 showing net general expenditure by function, will show the magnitude of such expenditures in the last four years.

Other Budget Highlights

Expenditures on Health and Social Welfare, and Education are expected to exceed somewhat the

totals estimated for the previous year, thus maintaining their high relative importance.

Plans calling for expenditures on rural electrification were introduced in Prince Edward Island and New Brunswick. In the former case the provincial government, in co-operation with the power companies, expect to spend \$250,000 per year for the next five years; in New Brunswick an annual grant of \$25,000 was provided.

A few other features of this year's provincial government Budgets should also be mentioned.

A Commission of Enquiry has been appointed to prepare Newfoundland's case for presentation to the Royal Commission that will review the financial impact of Confederation, as provided for in the Terms of Union. Contributions by the government of the province of Prince Edward Island to cities and incorporated towns were increased from \$2.50 to \$3.00 per capita and to villages from \$1.00 to \$1.25. In the province of Ontario, grants to municipalities, under the new plan of unconditional per capita grants will amount to an estimated \$11,700,000. While these grants may be used for any purpose, they are related as closely as possible to local government responsibility for health, welfare, justice and similar services. Province of Ontario grants for construction of institutions for charitable cases will be raised from \$1,000 to \$2,000 per bed. Total aid to municipalities in Ontario, including local school boards and associated agencies, is estimated at \$134,000,000. Manitoba's share of income tax on corporations operating and/or distributing electricity, gas or steam, levied and collected by the Government of Canada, terminated in 1953-54 with a resultant loss in revenue of about \$400,000. This arises from the fact that the Winnipeg Electric Co., taken over by the province and now operated as a Crown corporation, no longer pays corporation income tax to the Government of Canada. The Province of Alberta has provided over \$3,000,000 for the further development of the St. Mary's and Milk River irrigation project.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, item 21; privileges, licences and permit fees, included in item 15; taxes on the sale of liquor, item 5; and miscellaneous

revenue such as fines, penalties and confiscations arising from infractions of the liquor acts and regulations, included in item 22. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal years ended March 31

(Thousands of dollars)

Province	1952	1953 ¹	1954 ²	1955 ²
Newfoundland	2,476	2,824	2,700	2,986
Prince Edward Island	1,035	1,219	1,035	1,035
Nova Scotia	8,562	9,561	9,086	9,733
New Brunswick	5,441	6,426	5,780	5,933
Quebec	32,357	35,485	33,356	35,685
Ontario	44,960	47,691	37,430	37,578
Manitoba	8,224	8,568	8,520	8,492
Saskatchewan	9,640	11,060	10,050	10,115
Alberta	13,304	15,228	14,000	15,220
British Columbia	20,157	20,896	22,620	21,620
Total	146,156	158,958	144,577	148,397

1. Subject to revision.

2. Per Estimates.

The following tables, showing net general revenue and expenditure for the years 1951-2 to 1954-5 inclusive, based on the latest information

available, provide an indication of the increases in revenue by source and expenditure by function.

Net General Revenue of Provincial Governments

Fiscal Years Ended Nearest December 31

(Millions of Dollars)

Source	1951	1952 ¹	1953 ²	1954 ²
Taxes:				
Corporations	25	14	14	15
Income — corporations	163	52	53	51
individuals	—	—	—	22
Property	8	8	7	8
Sales:				
Alcoholic beverages	2	2	2	2
Amusements	20	21	20	22
Motor fuel and fuel oil	182	197	207	226
Tobacco	10	11	11	14
General	91	102	102	128
Other commodities and services	4	5	4	5
Succession duties	34	32	28	30
Other	27	27	27	11
Total taxes	566	471	475	534
Federal tax rental agreements	96	303	298	328
Privileges, licences and permits	228	253	242	262
Government of Canada:				
Subsidies	26	26	25	24
Share of income tax on power utilities	4	4	3	5
Municipalities	1	—	—	—
Liquor profits	116	121	115	117
Other revenue	40	43	40	41
Total net general revenue	1,077	1,221	1,198	1,311

1. Preliminary.

2. Estimated.

Net General Expenditure of Provincial Governments

Fiscal Years Ended Nearest December 31

(Millions of dollars)

Function	1951	1952 ¹	1953 ²	1954 ²
Transportation and communications	300	371	374	370
Health:				
Hospital care	152	178	178	193
Other	22	25	28	30
Total health	174	203	206	223
Social welfare:				
Aid to aged and blind persons	41	37	39	43
Aid to unemployed	14	13	15	17
Mothers' allowances	19	20	23	23
Other	18	20	23	29
Total social welfare	92	90	100	112
Total health and social welfare	266	293	306	335
Education	196	218	228	247
Natural resources and primary industries	85	97	100	108
Debt charges:				
Debt retirement (from current account)	86	81	58	61
Interest and other charges	57	59	57	59
Contributions to municipalities	23	27	29	42
Other expenditures	147	168	183	192
Total net general expenditure	1,160	1,314	1,335	1,414
Less debt retirement included above	86	81	58	61
Total excluding debt retirement	1,074	1,233	1,277	1,353

1. Preliminary.

2. Estimated.

The tables that follow show the steady increase of both net general revenue and net general expenditure by provinces.

Net General Revenue of Provincial Governments

Fiscal Years Ended Nearest December 31

(Millions of dollars)

Province	1949	1950	1951	1952 ¹	1953 ²	1954 ²
Newfoundland	17.4	21.0	25.2	30.9	31.0	33.7
Prince Edward Island	5.1	5.6	6.0	7.1	7.0	7.5
Nova Scotia	34.2	35.7	38.8	45.2	45.9	50.4
New Brunswick	29.5	32.3	40.7	46.4	45.3	47.7
Quebec	207.0	238.9	277.4	281.8	289.3	323.3
Ontario	235.4	265.7	303.8	339.6	333.5	355.7
Manitoba	38.0	41.6	46.1	53.7	53.1	55.7
Saskatchewan	61.3	66.6	74.8	89.0	85.1	93.9
Alberta	88.4	105.3	105.8	142.5	125.5	145.7
British Columbia	124.3	138.7	157.1	184.7	182.1	197.6
Yukon .....	..	1.0	1.2	..	..	..
Total	840.6	952.4	1,076.9	1,220.9	1,197.8	1,311.2

1. Preliminary.

2. Estimated.

Net General Expenditure of Provincial Governments

(Exclusive of Debt Retirement)

Fiscal Years Ended Nearest December 31

(Millions of Dollars)

Province	1949	1950	1951	1952 ¹	1953 ²	1954 ²
Newfoundland	26.1	27.4	29.9	28.6	33.2	40.0
Prince Edward Island	6.3	7.1	7.9	7.1	7.8	8.3
Nova Scotia	50.8	51.7	49.1	47.2	52.1	57.7
New Brunswick	37.5	40.7	40.0	45.0	46.2	48.7
Quebec	192.9	224.4	261.2	310.8	277.8	299.2
Ontario	261.1	278.9	335.8	390.8	435.3	418.2
Manitoba	34.9	35.4	42.7	39.5	47.2	49.1
Saskatchewan	57.7	61.9	71.8	84.6	84.2	95.9
Alberta	58.1	73.1	82.0	102.4	119.1	142.7
British Columbia	150.9	140.7	152.3	176.6	174.1	193.0
Yukon .....	..	1.0	1.2	..	..	..
Total	876.3	942.3	1,073.9	1,232.6	1,277.0	1,352.8

1. Preliminary.

2. Estimated.

Net General Revenue Estimates
For Fiscal Year Ending March 31, 1955
(Thousands of dollars)

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations ¹	—	—	—	—	15,100	—	—	—	—	—	15,100
	Income:											
2	Corporations ¹	—	—	—	—	50,380	—	—	—	—	—	50,380
3	Individuals ¹	—	—	—	—	22,000	—	—	—	—	—	22,000
4	Property	—	—	97	230	—	1,600	—	—	—	6,030	7,957
	Sales:											
5	Alcoholic beverages	—	225	—	—	1,600	—	—	—	—	—	1,825
6	Amusements and admissions	500	100	680	350	4,900	9,325	1,200	60	1,450	3,115	21,680
7	Motor fuel and fuel oil	2,390	1,015	10,190	8,770	57,600	85,340	8,650	13,700	19,450	19,145	226,250
8	Tobacco	—	125	—	1,150	12,900	—	—	—	—	—	14,175
9	General	6,700	—	—	5,250	41,600	—	—	16,000	—	58,750	128,300
10	Other commodities and services	—	—	185 ²	—	4,860 ³	—	—	—	—	—	5,045
11	Succession duties	—	1 ⁴	5 ⁴	—	13,000	16,500	3 ⁴	—	15 ⁴	—	29,524
12	Other	170	—	91	45	915	3,000	12	6,090 ⁵	890	60	11,273
13	Total taxes	9,760	1,466	11,248	15,795	224,855	115,765	9,865	35,850	21,805	87,100	533,509
14	Federal tax rental agreements ⁶	12,547	3,913	20,475	17,047	—	142,747	26,201	26,646	31,816	46,052	327,444
15	Privileges licences and permits	2,671	537	5,877	6,528	64,209	62,569	9,956	15,494	71,872	22,771	262,484
	Other governments:											
	Government of Canada:											
16	Subsidies	5,519 ⁷	657	2,057	1,679	3,300	3,641	1,845	2,041	2,150	1,281	24,170
17	Share of income tax on power utilities	100	30 ⁸	150	160	2,120 ⁸	470	—	43 ⁸	1,000	1,100	5,173
18	Sub-total government of Canada	5,619	687	2,207	1,839	5,420	4,111	1,845	2,084	3,150	2,381	29,343
19	Municipalities	—	—	245	—	—	—	28	—	—	—	273
20	Total other governments	5,619	687	2,452	1,839	5,420	4,111	1,873	2,084	3,150	2,381	29,616
21	Liquor profits	2,350	770	9,360	5,890	22,000	24,580	6,415	10,000	14,030	21,330	116,725
22	Other revenue	741	90	1,015	589	6,827	5,977	1,344	3,807	2,996	18,000	41,386
23	Total net general revenue	33,688	7,463	50,427	47,688	323,311	355,749	55,654	93,881	145,669	197,634	1,311,164

1. Suspended under terms of the 1952 tax rental agreements effected in all provinces except Quebec.

2. Long distance telephone tax.

3. Hospital tax on meals.

4. Arrears. Provincial levy of succession duties is suspended under terms of the 1952 tax rental agreements except in Ontario and Quebec.

5. Includes hospital insurance tax.

6. Adjusted to agree with payments expected to be made by the Government of Canada in lieu of amounts appearing in the provincial estimates.

7. Includes transitional grant \$3,950,000.

8. Item 17 not shown separately in the provincial estimates hence the actual amount received in the previous year has been shown.

SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE

9

Net General Expenditure Current and Capital Estimates

For Fiscal Year Ending March 31, 1955
(Thousands of dollars)

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1	Transportation and communications	9,032	2,984	18,894	14,294	77,492	124,826	14,511	18,677	53,997	35,484	370,191
	Health and welfare:											
	Health:											
2	Hospital care	5,833	962	6,650	5,261	31,260	51,138	5,721	23,505 ¹	19,041	43,399 ¹	192,770
3	Other	1,327	255	803	1,191	5,783	8,451	1,411	4,218	2,294	4,446	30,179
4	Sub-total health	7,160	1,217	7,453	6,452	37,043	59,589	7,132	27,723	21,335	47,845	222,949
	Social welfare:											
5	Aid to aged and blind persons	1,214	226	1,423	1,612	10,456	8,783	1,430	2,588	6,094	9,917	43,743
6	Aid to unemployed and unemployables	2,004	55	—	—	—	5,575	480	1,028	1,967	5,900	17,009
7	Mothers allowances	1,276	78	1,623	1,325	8,200	6,673	986	1,280	1,008	400	22,849
8	Other	1,028	59	721	228	13,730	5,211	1,433	2,401	677	3,212	28,700
9	Sub-total social welfare	5,522	418	3,767	3,165	32,386	26,242	4,329	7,297	9,746	19,429	112,301
10	Total health and social welfare	12,682	1,635	11,220	9,617	69,429	85,831	11,461	35,020	31,081	67,274	335,250
11	Education	8,199	1,367	12,140	9,096	55,125	83,864	11,374	15,448	23,810	26,239	246,662
12	Natural resources and primary industries	4,660	655	3,065	3,968	32,915	23,083	4,657	8,881	12,000	14,336	103,220
	Debt charges:											
13	Debt retirement (from current account)	891	542	4,137	4,695	9,900	13,336	4,969	7,121	2,714	12,541	60,846
14	Interest and other charges	159	681	5,973	5,909	12,185	29,455	430 ²	1,966	2,915 ²	6,135	59,118
15	Contributions to municipalities	250	112	1,015	2,681	—	14,563	102	—	8,796	14,280	41,799
16	Other expenditure ³	5,002	871	5,407	3,120	52,057 ³	56,610	7,465	15,887 ³	15,938	29,230 ³	191,587
17	Total net general expenditure	40,875	8,847	61,851	53,380	309,103	431,568	54,109	103,000	145,421	205,519	1,413,673
18	Deduct debt retirement included above	- 891	- 542	- 4,137	- 4,695	- 9,900	- 13,336	- 4,969	- 7,121	- 2,714	- 12,541	- 60,846
19	Total net general expenditure exclusive of debt retirement	39,984	8,305	57,714	48,685	299,203	418,232	49,140	95,879	142,707	192,978	1,352,827

1. Includes hospital insurance plan expenditures.

2. Excess of interest premium, discount and exchange revenue over interest expenditure and other debt charges.

3. Includes expenditures for the purchase of, alteration to, or construction of public buildings and works for which no breakdown by function of expenditure is available in the provincial Estimates: Que. - \$2,000,000; Sask. - \$5,321,000; B.C. - \$8,612,000.

Annual Publications prepared in the Public Finance and Transportation Division dealing with public finance are listed below

Publication Number	Title	Price
8502-509	Summary of Estimates of Revenue and Expenditure of Provincial Governments — commencing with 1951	25¢
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CANADA

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SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS 1955

Memorandum

Published by Authority of
The Right Honourable C. D. Howe, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS
Public Finance and Transportation Division
Federal and Provincial Finance Section

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SUMMARY OF ESTIMATES OF REVENUE AND EXPENDITURE OF PROVINCIAL GOVERNMENTS

1955

(Fiscal Year Ending March 31st, 1956)

This memorandum provides a summary analysis of revenue and expenditure estimates of provincial governments for the current fiscal year. The information was mostly derived from the Estimates and Budget Speeches delivered to the provincial legislatures this spring.

Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments and also of the presentation of revenue and expenditure in terms of standard statistical categories depends upon the extent and detail of the available sources of information.

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues (and expenditures) of capital account, current or ordinary account and those working capital funds, provincial institutions and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditures: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments, and (d) capital revenue.

The final report "Financial Statistics of Provincial Governments" explains more fully the various adjustments to the provincial figures that are required to produce this statistical series.

DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

REVENUE

Privileges, Licences, and Permits, revenue item 15, includes all licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees including operators' licences; licences, royalties and permit fees for the use of natural resources, such as fishing, hunting and trapping licences, timber royalties, Crown land leases or rentals, mining royalties, and water power or storage leases; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees, etc.

Subsidies, item 16. This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 17. The provinces receive a share of the income tax collected by the Federal Government from corporations whose main business is the distribution to, or generation for distribution to, the

public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

Other Revenue, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

EXPENDITURE

Health—Other, expenditure item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Aid to Unemployed Employables and Unemployables, expenditure item 7, includes provision for payments of the new permanent total disability pensions which most provinces are paying on a shared-cost basis with the Government of Canada, in this fiscal year.

Social Welfare — Other, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 15, includes all payments in the form of **subsidies** having no relation to any particular municipal expenditure, such as New Brunswick's "subsidies to municipalities", and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures, such as Alberta's municipal share of the provincial gasoline tax revenue. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial

payment is related. For example municipal highway subsidies are included under "Transportation and Communications" in these statistics.

Other Expenditure, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances where such have been included in current account expenditures by the provinces.

BUDGET COMMENTS

Most provincial treasurers commented on the 2% drop in the Gross National Product from its all-time high in 1953 of \$24.4 billion to approximately \$24 billion in 1954. This decline is reflected in lower estimates of revenue for the fiscal year ending March 31st, 1956 under the Federal Tax Rental Agreements since these rental payments are affected by the previous year's gross national product per capita.

Newfoundland and Nova Scotia both announced increases in the gasoline sales tax from fifteen cents to seventeen cents per gallon, with the increased revenue being used to help finance expanding highway expenditures.

Nova Scotia also announced increases in game licence fees and in the price of "local" beer sold by the Liquor Commission.

Ontario plans to reduce the amusement tax from 12½% to 10% of the admission price, with a total exemption from the tax on admission prices up to 25 cents and for certain live shows in which Canadian talent is used exclusively. Under an amendment to the Security Transfer Act debentures issued or guaranteed by municipalities are to be exempted from the Security Transfer tax.

Turning now to proposals relating to expenditure, it is noted that Ontario plans to undertake an extensive public investment programme with the aims of providing essential services and stimulating employment and income. They are budgeting for an unprecedented expenditure, from capital account, on physical assets of approximately \$150 million — an increase of 54% over the previous year's latest estimate.

Manitoba commented on the trend towards financing more and more capital expenditures (particularly highway construction) from current or income account, and reducing capital account transactions to loans to government enterprises which are self sustaining — a policy which has been possible in several provinces under the existing economic conditions.

Saskatchewan plans for increased social welfare payments, including increases in the scale of supplementary allowances for old age security and blind pensioners which will range from \$2.50 to \$20.00 per month; an increase of \$5.00 per month in the scale of mothers' allowances and an increase of 10% in the boarding rates paid to foster parents.

In Alberta grants to schools are greatly increased. They will amount to \$29 million and will closely approximate half of the aggregate operating costs of all the school boards during this year. The government will also be authorized to enter into agreements with insurance companies whereby the government will bear approximately one third of the cost of medical services insurance policies, which will be offered to all residents of the Province on a voluntary basis. The province has estimated that it will spend about \$1.2 million on this new scheme during the first fiscal year.

In British Columbia a Toll Highways and Bridges Authority has been set up to build and operate highways and bridges, which although initially of local benefit will ultimately be of general value. During the initial stages most of the carrying charges will be borne by the Province. In addition there will be paid annually from Consolidated Revenue a sum equal to 2½% of the capital cost of each structure.

Revised formulae for grants to municipal governments have also been worked out in British Columbia. On January 1st, 1955 the annual distribution of 1/5 of the 5% general sales tax, and of 1/3 of the motor-vehicle licence collections was discontinued. In lieu thereof, there will be paid to the municipalities a yearly grant in aid of local government, calculated on a graded per capita basis starting at \$14 per capita for the first 3,500 persons

and ranging to \$4.25 per capita for municipal population over 50,000. During 1955 it is estimated this will cost the province over \$7,000,000. Grants to schools have been recalculated on an equalized assessment basis and an effort has been made to lessen the overall burden of local property taxation by introducing considerable increases in school grants - from nearly \$19 million in 1954-55 to nearly \$34 million in the current fiscal year.

The following symbols have been used in the tables in this report:

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LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources; profits on the operation of provincial wholesale vendors and retail outlets, item 21; privileges, licences and permit fees, included in item 15; taxes on the sale of liquor, item 5; and miscellaneous revenue such as fines, penalties and

confiscations arising from infractions of the liquor acts and regulations, included in item 22. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

(Thousands of Dollars)

Province	1952	1953	1954	1955 ¹	1956 ²
Newfoundland	2,476	2,824	3,115	2,986	3,093
Prince Edward Island.....	1,035	1,219	1,182	1,150	1,145
Nova Scotia	8,562	9,532	9,815	9,621	10,191
New Brunswick	5,441	6,426	6,490	6,170	6,170
Quebec	32,357	35,485	35,856	35,780	35,730
Ontario	44,960	47,691	45,034	46,600	39,570
Manitoba.....	8,224	8,568	8,722	8,400	8,300
Saskatchewan	9,640	11,060	11,408	10,145	10,120
Alberta	13,304	15,228	15,721	15,525	15,561
British Columbia.....	20,157	20,883	21,383	21,620	21,375
Total.....	146,156	158,916	158,726	157,997	151,255

1. Preliminary.

2. Estimates.

The following tables, showing net general revenue and expenditure for the years 1951-2 to 1955-6 inclusive, based on the latest information

available, provide an indication of the increases in revenue by source and expenditure by function.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

(Millions of Dollars)

Source	1952	1953	1954	1955 ¹	1956 ²
Taxes:					
Corporations	25	14	17	17	17
Income — corporations	163	65	49	48	49
individuals	—	—	—	25	27
Property	8	7	6	7	7
Sales:					
Amusements and admissions	20	21	23	23	21
Motor fuel and fuel oil	182	201	224	237	242
General	91	101	108	127	128
Other	16	18	21	20	20
Succession duties	34	33	31	36	30
Other	27	27	27	14	12
Total taxes	566	487	506	554	553
Federal tax rental agreements	96	303	309	327	320
Privileges, licences and permits	228	281	331	315	306
Government of Canada:					
Subsidies	26	26	25	24	23
Share of income tax on power utilities	4	4	7	7	5
Liquor profits	115	126	125	123	120
Other revenue	41	31	32	30	31
Total net general revenue	1,076	1,258	1,335	1,380	1,358

1. Preliminary.
2. Estimates.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

(Millions of Dollars)

Function	1952	1953	1954	1955 ¹	1956 ²
Transportation and communications	299	367	353	387	432
Health:					
Hospital care	152	167	182	204	210
Other	22	25	27	31	34
Total health	174	192	209	235	244
Social welfare:					
Aid to aged and blind persons	41	35	37	42	45
Aid to unemployed	14	13	16	19	18
Mothers' allowances	19	22	22	23	22
Other	18	25	29	32	35
Total social welfare	92	95	104	116	120
Total health and social welfare	266	287	313	351	364
Education	196	221	234	259	300
Natural resources and primary industries	85	94	102	109	118
Debt charges:					
Debt retirement	86	113	81	62	62
Interest and other charges	57	57	53	59	57
Contributions to municipalities	23	27	29	42	36
Other expenditures	147	154	173	202	198
Total net general expenditure	1,159	1,320	1,338	1,471	1,567
Less debt retirement included above	86	113	81	62	62
Total excluding debt retirement	1,073	1,207	1,257	1,409	1,505

1. Preliminary.
2. Estimates.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

(Millions of Dollars)

Province	1952	1953	1954	1955 ¹	1956 ²
Newfoundland.....	25.2	31.7	31.6	32.6	32.5
Prince Edward Island.....	6.0	7.3	7.7	8.0	7.7
Nova Scotia	38.8	46.6	49.4	50.6	52.5
New Brunswick	40.7	46.6	49.2	49.3	49.2
Quebec	277.4	284.7	299.4	330.8	335.1
Ontario	303.8	364.5	370.9	388.3	371.4
Manitoba.....	46.1	55.5	55.8	56.7	56.2
Saskatchewan.....	74.8	91.1	98.4	96.5	93.7
Alberta	105.8	144.5	185.9	172.1	161.5
British Columbia.....	157.1	185.4	186.3	195.5	197.7
Total	1,075.7	1,257.9	1,334.6	1,380.4	1,357.5

1. Preliminary.

2. Estimates.

Net General Expenditure of Provincial Governments

(Exclusive of Debt Retirement)

Fiscal Years Ended March 31

(Millions of Dollars)

Province	1952	1953	1954	1955 ¹	1956 ²
Newfoundland	29.9	28.9	32.8	40.3	42.5
Prince Edward Island.....	7.9	7.1	7.2	8.5	8.9
Nova Scotia	49.1	46.4	51.3	53.2	62.5
New Brunswick	40.0	44.9	47.8	50.3	51.4
Quebec.....	261.2	313.1	311.0	346.2	323.9
Ontario	335.8	372.0	384.2	430.6	501.8
Manitoba.....	42.7	42.0	46.7	50.9	50.8
Saskatchewan	71.8	80.2	85.8	94.3	96.1
Alberta	82.0	103.6	118.1	141.8	163.1
British Columbia.....	152.3	168.9	171.8	193.0	204.0
Total.....	1,072.7	1,207.1	1,256.7	1,409.1	1,505.0

1. Preliminary.

2. Estimates.

Net General Revenue Estimates

Fiscal Year Ending March 31, 1956

(Thousands of dollars)

No.	Revenue by Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations ¹	—	—	—	—	17,250	—	—	—	—	—	17,250
	Income:											
2	Corporations ¹	—	—	—	—	48,540	—	—	—	—	—	48,540
3	Individuals ¹	—	—	—	—	27,000	—	—	—	—	—	27,000
4	Property.....	—	—	97	228	—	1,650	—	—	—	4,930	6,905
	Sales:											
5	Alcoholic beverages.....	—	260	—	—	1,500	—	—	—	—	—	1,760
6	Amusements and admissions.....	250	100	685	400	4,750	8,524	1,195	60	1,475	3,250	20,689
7	Motor fuel and fuel oil.....	3,215	1,280	11,915	9,045	60,200	93,450	9,015	13,710	20,000	20,040	241,870
8	Tobacco.....	—	125	—	1,200	12,800	—	—	—	—	—	14,125
9	General.....	6,000	—	—	5,950	42,940	—	—	16,000	—	57,000	127,890
10	Other commodities and services ²	—	—	195	—	4,300	—	—	—	—	—	4,495
11	Succession duties.....	—	—	2 ³	—	12,000	18,000	3 ³	—	5 ³	—	30,010
12	Other.....	260	—	80	68	1,100	3,710	15	5,980 ⁴	995	55	12,263
13	Total taxes.....	9,725	1,765	12,974	16,891	232,380	125,334	10,228	35,750	22,475	85,275	552,797
14	Federal tax rental agreement ⁵	12,450	3,650	19,800	16,600	—	139,500	25,600	25,900	31,500	45,350	320,350
15	Privileges, licences and permits.....	2,927	598	6,289	7,010	68,184	68,545	10,970	16,297	85,690	38,965	305,475
	Other governments:											
	Government of Canada:											
16	Subsidies.....	4,669 ⁶	657	2,057	1,679	3,300	3,641	1,820	2,041	2,190	1,281	23,335
17	Share of income tax on power utilities.....	210	30	250	216 ⁷	1,660 ⁷	470	—	44 ⁷	1,500	1,000	5,380
18	Sub-total Government of Canada.....	4,879	687	2,307	1,895	4,960	4,111	1,820	2,085	3,690	2,281	28,715
19	Municipalities.....	—	—	245 ⁸	—	—	—	—	—	—	—	245
20	Total other governments.....	4,879	687	2,552	1,895	4,960	4,111	1,820	2,085	3,690	2,281	28,960
21	Liquor profits.....	2,200	840	9,845	6,135	22,000	26,580	6,215	10,000	14,570	21,075	119,460
22	Other revenue.....	381	149	1,056	640	7,553	7,303	1,342	3,701	3,573	4,801	30,499
23	Total net general revenue.....	32,562	7,689	52,516	49,171	335,077	371,373	56,175	93,733	161,498	197,747	1,357,541

1. Suspended under terms of the 1952 tax rental agreements effective in all provinces except Quebec.

2. N.S.—Long distance telephone tax; Que.—hospital tax on meals.

3. Arrears. Provincial levy of succession duties is suspended under terms of the 1952 tax rental agreements except in Ontario and Quebec.

4. Includes hospital insurance tax.

5. Payments expected to be made by the Government of Canada have been substituted for amounts appearing in the provincial estimates.

6. Includes transitional grant \$3,100,000.

7. Not shown separately in the provincial estimates hence the actual amount received in the previous year has been shown.

8. Highways tax.

Net General Expenditure Estimates

(Current and Capital)

Fiscal Year Ending March 31, 1956

(Thousands of dollars)

No.	Expenditure by Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1	Transportation and communications.....	12,246	3,283	22,271	15,847	79,064	175,124	14,173	19,799	53,374	37,051	432,232
	Health and social welfare:											
	Health:											
2	Hospital care	6,003	930	6,486	5,569	36,282	58,328	5,990	24,583 ¹	21,892	43,898 ¹	209,961
3	Other	1,327	298	930	1,263	7,500	8,477	1,502	4,390	3,828	4,660	34,175
4	Sub-total health	7,330	1,228	7,416	6,832	43,782	66,805	7,492	28,973	25,720	48,558	244,136
	Social welfare:											
5	Aid to aged and blind persons.....	1,379	256	1,437	1,609	11,567	9,626	1,317	2,857	5,987	9,316	45,351
6	Aid to unemployed and unemployables.....	1,180	97	144	291	.. ²	5,064	1,190	1,474	2,069	6,350	17,859
7	Mothers' allowances.....	599	78	1,655	1,228	7,000	7,037	1,176	1,386	1,240	360	21,759
8	Other.....	2,997 ³	65	775	281	17,231	5,636	1,029	2,394	1,124	3,522	35,054
9	Sub-total social welfare.....	6,155	496	4,011	3,409	35,798	27,363	4,712	8,111	10,420	19,548	120,023
10	Total health and social welfare	13,485	1,724	11,427	10,241	79,580	94,168	12,204	37,084	36,140	68,106	364,159
11	Education.....	8,698	1,377	12,536	9,346	63,528	97,859	12,143	15,841	36,573	41,827	299,728
12	Natural resources and primary industries	1,897	772	3,422	3,788	40,857	25,000	5,167	8,344	13,148	16,012	118,407
	Debt charges:											
13	Debt retirement (from current account).....	771	579	4,476	4,710	10,554	13,880	5,129	6,558	2,783	12,273	61,713
14	Interest and other charges.....	478	720	6,013	5,821	12,530	29,837	486 ⁴	1,093	-4,911 ⁴	5,656	56,751
15	Contributions to municipalities ⁵	260	119	990	2,750	—	15,320	102	—	9,312	7,300	36,153
16	Other expenditure	5,453	890	5,823	3,606	48,309	64,465	7,519	13,938 ⁶	19,450	28,114 ⁶	197,567
17	Total net general expenditure.....	43,288	9,464	66,958	56,109	334,422	515,653	55,951	102,657	165,869	216,339	1,566,710
18	Deduct debt retirement included above	771	579	4,476	4,710	10,554	13,880	5,129	6,558	2,783	12,273	61,713
19	Total net general expenditure exclusive of debt retirement	42,517	8,885	62,482	51,399	323,868	501,773	50,822	96,099	163,086	204,066	1,504,997

1. Includes hospital insurance plan expenditures.

2. Disabled persons pensions not separable from aid to aged and blind persons (item 5).

3. Includes "social assistance" \$1,816,000 which partially replaces amounts included in items 6 and 7 in the previous year.

4. Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

5. These represent payments for general purposes. Specific payments are included opposite the related expenditure. See introduction.

6. Includes expenditures for the purchase of, alteration to, or construction of public buildings and works for which no breakdown by function of expenditure is available in the provincial Estimates: Sask. — \$3,670,000; B.C. — \$8,155,000.

68-205



CANADA

Government
Publications

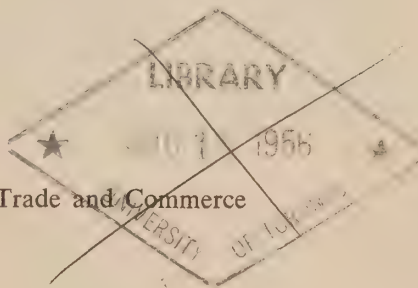
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(Fiscal Year Ended March 31, 1957)

Memorandum

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REVENUE

Privileges, Licences, and Permits, item 15, includes licences and permit fees for the purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the Tax Rental Agreements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, item 16. This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, item 17. The provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

Other Revenue, item 22, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

EXPENDITURE

Health — Other, item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Aid to Unemployed Employables and Unemployables, item 7, includes the net provincial expenditures on the permanent total disability pensions which for the first time all provinces are paying on a 50-50 basis with the Government of Canada in this fiscal year.

Social Welfare — Other, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 15, includes all payments in the form of subsidies having no relation to any particular municipal expenditure, such as New Brunswick's subsidies to

municipalities, and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures, such as Alberta's municipal share of the provincial gasoline tax revenue. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example municipal highway subsidies are included under "Transportation and Communications" in these statistics.

Other Expenditure, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances where such have been included in current account expenditures by the provinces.

BUDGET COMMENTS

The budgets for the 1956-57 fiscal year reflect a general optimism regarding economic conditions, although in some provinces concern was expressed about the agriculture sector due to the decline in farm earnings.

Attention was directed by most provincial treasurers to the discussions held regarding fiscal relations with the Government of Canada, as the present tax rental agreements expire at the end of the current fiscal year. The total tax rental payments which the Government of Canada expects to make this year are \$354 million compared with \$320 million for the previous year, due to the increases in Gross National Product and population.

Ontario announced the reduction of the race tracks tax on pari-mutuels from 7% to 6% effective April 1, 1956. Motor vehicle registration fees were increased for the first time in 18 years, as from January 1, 1956. The average increase for all vehicles was over 40 per cent. It is expected that the increases will add approximately \$10 million extra revenue to Ontario's treasury.

In Manitoba the amusement tax was reduced by raising the exemptions and lowering the scale of rates. The resultant loss of revenue to the provincial treasury is expected to be \$215,000 per year. The gasoline tax was increased from 9 cents to 11 cents per gallon, effective April 1, 1956. This is expected to net the treasury an additional \$2 million to help finance the heaviest road-building programme in Manitoba's history.

In Alberta the unearned increment tax (which was a 10% tax on the increase of value of land paid at the time of transfer) has been repealed with a resulting loss of revenue of approximately \$1.3 million. A revision of the registration fees charged under the Land Titles Act partially offsets this loss of revenue. Estimated revenue of the Mines and Minerals Department, chiefly from oil development, is shown at \$91 million compared with \$68 million estimated for the previous year. Experience over the past few years has enabled the Government to make a more realistic estimate this year.

In British Columbia the amusement tax rate was reduced from 15 to 10 per cent of the admission price, with a resulting loss of provincial revenue of approximately \$800,000.

With regard to the expenditure plans outlined by the provincial treasurers in their budget speeches it is noted that the service calling for the largest increase in expenditure is education. Total estimated expenditures on education for all provinces increased from \$300 million last year to over \$354 million for the current year. This is largely due to increased grants to schools operated by local authorities to help cope with the rising costs due to tremendous increases in student enrolment and the attendant need for more classrooms and more teachers. The following comparisons will serve to illustrate this point. In Quebec the estimated expenditures on education are \$79.5 million compared with the previous year's estimate of \$63.5 million, while in Ontario estimates of education expenditures jumped from \$98 million last year to \$117 million for the current fiscal year. In Nova Scotia a new programme of educational finance went into effect on January 1, 1956, providing for substantial increases in provincial aid to local schools including increases in teachers' salaries.

Several provinces discussed provisions of the Unemployment Assistance Agreements between the provinces and the Government of Canada, under which the provinces are to receive 50 per cent of the gross cost of assistance paid to the unemployed and unemployables, in the province based on that portion of the case load which is in excess of 0.45 per cent of the province's population. Only Newfoundland, Manitoba and British Columbia showed an estimate of the amount of revenue they expect to receive from Canada under the terms of these agreements. This revenue has been offset against provincial expenditure on "Aid to Unemployed and Unemployables" in this memorandum.

The provision of adequate highways is the most costly function of provincial governments at the present time. The estimated total expenditure on "Transportation and Communications" (chiefly

highways, roads and bridges) is \$488 million for the current year compared with \$432 million for the previous year. Saskatchewan has a \$50 million market grid road plan towards which the provincial government intends to contribute half the cost over the next ten years, the balance being paid for by local governments.

Although a revised municipal grant system was introduced in British Columbia last year, a further upward revision in grants is proposed this year, with the graded per capita basis starting at \$16 per capita for the first 3,500 persons and ranging to \$6.50 per capita for municipal population over 50,000. This will raise the total cost to \$9.4 million from \$7.3 million estimated for the previous year.

The following symbols have been used in the tables in this report:

- to indicate nil and amounts under \$500.

.. to indicate figures are not available.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, item 21; privileges, licences and permit fees, included in item 15; taxes on the sale of liquor, item 5; and

miscellaneous revenue such as fines, penalties and confiscations arising from infractions of the liquor acts and regulations, included in item 22. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

(Thousands of Dollars)

Province	1953	1954	1955 ¹	1956 ²	1957 ²
Newfoundland	2,824	3,115	2,986	3,093	3,244
Prince Edward Island	1,219	1,182	1,150	1,145	1,115
Nova Scotia	9,532	9,815	9,621	10,191	10,735
New Brunswick	6,426	6,490	6,170	6,170	6,821
Quebec	35,485	35,856	35,780	35,730	37,680
Ontario	47,691	45,034	46,600	39,570	46,540
Manitoba	8,568	8,722	8,400	8,300	8,745
Saskatchewan	11,060	11,408	10,145	10,120	10,500
Alberta	15,228	15,721	15,525	15,561	15,700
British Columbia	20,883	21,383	21,620	21,375	21,660
Total	158,916	158,726	157,997	151,255	162,740

1. Preliminary.

2. Estimates.

Net General Revenue of Provincial Governments
Fiscal Years Ended March 31
(Millions of Dollars)

Source	1953	1954	1955 ¹	1956 ²	1957 ²
Taxes:					
Corporations	14	17	17	17	18
Income — corporations	65	49	48	49	53
individuals	—	—	25	27	29
Property	7	6	7	7	7
Sales:					
Amusements and admissions	21	23	23	21	18
Motor fuel and fuel oil	201	224	237	242	271
General	101	108	127	128	146
Other	18	21	20	20	21
Succession duties	33	31	36	30	38
Other	27	27	14	12	16
Total taxes	487	506	554	553	617
Federal tax rental agreements	303	309	327	320	354
Privileges, licences and permits	281	331	315	306	380
Government of Canada:					
Subsidies	26	25	24	23	23
Share of income tax on power utilities	4	7	7	5	6
Liquor profits	126	125	123	120	128
Other revenue	31	32	30	31	34
Total net general revenue	1,258	1,335	1,380	1,358	1,542

1. Preliminary.
2. Estimates.

Net General Expenditure of Provincial Governments
Fiscal Years Ended March 31
(Millions of Dollars)

Function	1953	1954	1955 ¹	1956 ²	1957 ²
Transportation and communications	367	353	387	432	489
Health:					
Hospital care	167	182	204	210	230
Other	25	27	31	34	38
Total health	192	209	235	244	268
Social welfare:					
Aid to aged and blind persons	35	37	42	45	50
Aid to unemployed	13	16	19	18	23
Mothers' allowances	22	22	23	22	23
Other	25	29	32	35	42
Total social welfare	95	104	116	120	138
Total health and social welfare	287	313	351	364	406
Education	221	234	259	300	354
Natural resources and primary industries	94	102	109	118	136
Debt charges:					
Debt retirement	113	81	62	62	64
Interest and other charges	57	53	59	57	57
Contributions to municipalities	27	29	42	36	40
Other expenditures	154	173	202	198	211
Total net general expenditure	1,320	1,338	1,471	1,567	1,757
Less debt retirement included above	113	81	62	62	64
Total excluding debt retirement	1,207	1,257	1,409	1,505	1,693

1. Preliminary.
2. Estimates.

Net General Revenue of Provincial Governments
Fiscal Years Ended March 31
(Millions of Dollars)

Province	1953	1954	1955 ¹	1956 ²	1957 ²
Newfoundland	31.7	31.6	32.6	32.5	35.5
Prince Edward Island.....	7.3	7.7	8.0	7.7	8.3
Nova Scotia	46.6	49.4	50.6	52.5	57.8
New Brunswick	46.6	49.2	49.3	49.2	53.9
Quebec	284.7	299.4	330.8	335.1	377.9
Ontario	364.5	370.9	388.3	371.4	422.4
Manitoba	55.5	55.8	56.7	56.2	62.5
Saskatchewan	91.1	98.4	96.5	93.7	104.8
Alberta	144.5	185.9	172.1	161.5	192.0
British Columbia	185.4	186.3	195.5	197.7	227.0
Total.....	1,257.9	1,334.6	1,380.4	1,357.5	1,542.1

1. Preliminary.
2. Estimates.

Net General Expenditure of Provincial Governments
(Exclusive of Debt Retirement)
Fiscal Years Ended March 31
(Millions of Dollars)

Province	1953	1954	1955 ¹	1956 ²	1957 ²
Newfoundland	28.9	32.8	40.3	42.5	44.5
Prince Edward Island.....	7.1	7.2	8.5	8.9	9.7
Nova Scotia	46.4	51.3	53.2	62.5	71.7
New Brunswick	44.9	47.8	50.3	51.4	55.3
Quebec	313.1	311.0	346.2	323.9	365.6
Ontario	372.0	384.2	430.6	501.8	555.7
Manitoba	42.0	46.7	50.9	50.8	61.3
Saskatchewan	80.2	85.8	94.3	96.1	106.1
Alberta	103.6	118.1	141.8	163.1	173.2
British Columbia	168.9	171.8	193.0	204.0	249.9
Total.....	1,207.1	1,256.7	1,409.1	1,505.0	1,693.0

1. Preliminary.
2. Estimates.

Net General Revenue Estimates
Fiscal Year Ending March 31, 1957
(Thousands of Dollars)

No.	Revenue by Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations ¹	—	—	—	—	17,600	—	—	—	—	—	17,600
	Income:											
2	Corporations ¹	—	—	—	—	53,490	—	—	—	—	—	53,490
3	Individuals ¹	—	—	—	—	28,500	—	—	—	—	—	28,500
4	Property	—	—	100	228	—	1,640	—	—	—	5,110	7,073
	Sales:											
5	Alcoholic beverages	—	255	—	—	1,500	—	—	—	—	—	1,755
6	Amusements and admissions	185	100	660	370	4,675	7,620	885	65	1,450	2,470	18,480
7	Motor fuel and fuel oil	3,775	1,325	13,715	10,045	69,110	101,050	11,490	14,725	22,770	22,905	270,910
8	Tobacco	—	140	—	1,250	13,500	—	—	—	—	—	14,890
9	General	7,000	—	—	6,600	50,000	—	—	16,000	—	66,250	145,850
10	Other commodities and services ²	—	—	200	—	4,650	—	—	—	—	—	4,850
11	Succession duties	—	—	2 ³	—	17,000	21,000	5 ³	—	5 ³	—	38,012
12	Other	270	—	75	69	1,485	5,210	20	8,395 ⁴	46	65	15,635
13	Total taxes	11,230	1,820	14,752	18,562	261,510	136,520	12,400	39,185	24,271	96,800	617,050
14	Federal tax rental agreement ⁵	14,050	4,150	21,800	18,350	—	153,700	28,400	28,400	35,000	50,350	354,200
15	Privileges, licences and permits	3,476	640	6,988	7,688	81,044	87,214	12,077	20,988	109,759	50,414	380,288
	Other governments:											
	Government of Canada:											
16	Subsidies	3,819 ⁶	657	2,057	1,679	3,300	3,641	1,820	2,072	2,225	1,281	22,551
17	Share of income tax on power utilities	230	40	275	208 ⁷	1,010 ⁷	1,000	—	47 ⁷	1,700	1,000	5,510
18	Sub-total Government of Canada	4,049	697	2,332	1,887	4,310	4,641	1,820	2,119	3,925	2,281	28,061
19	Municipalities	—	—	245 ⁸	—	—	—	—	—	—	—	245
20	Total other governments	4,049	697	2,577	1,887	4,310	4,641	1,820	2,119	3,925	2,281	28,306
21	Liquor profits	2,200	825	10,360	6,785	23,500	32,000	6,415	10,375	14,510	21,445	128,415
22	Other revenue	472	208	1,329	669	7,554	8,327	1,345	3,739	4,531	5,726	33,900
23	Total net general revenue	35,477	8,340	57,806	53,941	377,918	422,402	62,457	104,806	191,996	227,016	1,542,159

1. Suspended under terms of the 1952 tax rental agreements effective in all provinces except Quebec.
2. N.S.—Long distance telephone tax; Que.—hospital tax on meals.
3. Arrears. Provincial levy of succession duties is suspended under terms of the 1952 tax rental agreements except in Ontario and Quebec.
4. Includes hospital insurance tax.
5. Payments expected to be made by the Government of Canada have been substituted for amounts appearing in the provincial estimates.
6. Includes transitional grant \$2,250,000.
7. Not shown separately in the provincial estimates hence the actual amount received in the previous year has been shown.
8. Highways tax.

Net General Expenditure Estimates

(Current and Capital)

Fiscal Year Ending March 31, 1957

(Thousands of Dollars)

- 9 -

No.	Expenditure by Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
1	Transportation and communications	9,504	3,387	24,973	17,726	87,682	181,056	21,171	22,647	54,941	65,349	488,436
	Health and social welfare:											
	Health:											
2	Hospital care	6,711	1,122	7,873	5,901	36,292	64,143	7,062	27,575 ¹	24,610	48,245 ¹	229,534
3	Other	1,809	390	1,221	1,145	8,626	9,816	1,646	4,671	2,928	5,465	37,717
4	Sub-total health	8,520	1,512	9,094	7,046	44,918	73,959	8,708	32,246	27,538	53,710	267,251
	Social welfare:											
5	Aid to aged and blind persons	1,229	226	1,335	1,638	10,651	11,312	1,532	3,282	6,837	12,312	50,354
6	Aid to unemployed and unemployables	2,935	127	273	312	2,951	5,961	1,257	1,552	2,230	5,774	23,372
7	Mothers' allowances	— ²	93	1,636	1,340	8,000	7,032	1,165	1,559	1,253	350	22,428
8	Other	1,391	64	972	383	23,508 ³	6,674	1,132	2,681	1,620	3,613	42,038
9	Sub-total social welfare	5,555	510	4,216	3,673	45,110	30,979	5,086	9,074	11,940	22,049	138,192
10	Total health and social welfare	14,075	2,022	13,310	10,719	90,028	104,938	13,794	41,320	39,478	75,759	405,443
11	Education	10,143	1,535	15,678	9,901	79,514	117,486	13,352	18,028	41,466	47,241	354,344
12	Natural resources and primary industries	3,151	548	3,519	4,076	45,219	31,050	5,577	8,396	13,419	20,732	135,687
	Debt charges:											
13	Debt retirement (from current account)	1,251	652	4,956	4,845	12,101	14,800	5,139	6,510	2,860	10,873	63,987
14	Interest and other charges	1,144	856	6,161	6,010	13,165	30,750	798 ⁴	1,570	-6,804 ⁴	5,368	57,422
15	Contributions to municipalities ⁵	280	119	925	3,010	—	16,240	142	—	10,272	9,400	40,388
16	Other expenditure	6,167	1,221 ⁶	7,104	3,812	50,044	74,216	8,111	14,164 ⁷	20,411	26,047	211,297
17	Total net general expenditure	45,715	10,340	76,626	60,099	377,753	570,536	66,488	112,635	176,043	260,769	1,757,004
18	Deduct debt retirement included above	1,251	652	4,956	4,845	12,101	14,800	5,139	6,510	2,860	10,873	63,987
19	Total net general expenditure exclusive of debt retirement	44,464	9,688	71,670	55,254	365,652	555,736	61,349	106,125	173,183	249,896	1,693,017

1. Includes hospital insurance plan expenditures.

2. Replaced by "social assistance" which has been included under "aid to unemployed and unemployables."

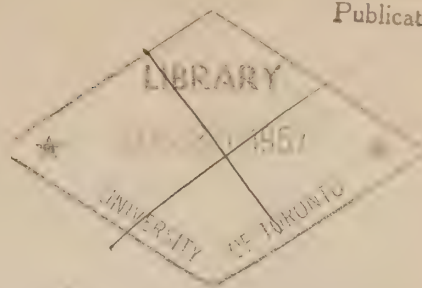
3. Includes \$2,383,000 re Youth Protection Schools, formerly classified as "other expenditure".

4. Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

5. These represent payments for general purposes. Specific payments are included opposite the related expenditure.

6. Includes \$250,000 "rural electrification" formerly included in "natural resources and primary industries".

7. Includes \$3,368,000 "buildings generally" for which no breakdown by function of expenditure is available in the provincial Estimates.



68-205

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1957

(Fiscal Year Ended March 31, 1958)

Revenue and Expenditure

(First Analysis)

Summary of Estimates

Memorandum

Formerly

Summary of Estimates of Revenue and Expenditure of Provincial Governments

Published by Authority of

The Honourable Gordon Churchill, Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

1957

(Fiscal Year Ended March 31, 1958)

REVENUE AND EXPENDITURE — SUMMARY OF ESTIMATES (First Analysis)

This memorandum provides a summary analysis of revenue and expenditure estimates of provincial governments for the current fiscal year. The information was mostly derived from the Estimates and Budget Speeches presented to the provincial legislatures in the spring of 1957.

Because of variations in accounting and reporting practices among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments and also of the presentation of revenue and expenditure in terms of standard statistical categories depends upon the extent and detail of the available sources of information.

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues (and expenditures) of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditures: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

The reports "Financial Statistics of Provincial Governments — Revenue and Expenditure (Actual)" explain more fully the various adjustments to provincial figures that are required to produce statistics on this basis.

BUDGET COMMENTS

The budgets for the 1957-58 fiscal year reflect a continued optimism regarding economic conditions. Concern was nevertheless expressed about the effects of the substantially higher interest rates on municipal and school borrowings.

Considerable attention was focused on the new "Federal-Provincial Tax-Sharing Arrangements Act", effective April 1, 1957, replacing the "Tax-Rental Agreements Act, 1952". The new arrangements attempt to put every province in a "neutral" position in which a decision to impose its own taxes can be made with no material financial penalty for not signing a rental agreement. All provinces except Ontario and Quebec agreed to rent the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government. Ontario agreed to rent only the personal income tax field; Quebec did not sign an agreement.

The basic provision of the new approach is that all provinces are offered the means by which they can obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capita provincial yields. A stabilization clause assures the provinces of as much revenue as they would have received had the former agreements continued. Complex calculations are required to determine the rental, equalization and stabilization payments (if any) to be made to each province.

In these statistics the estimated payments as calculated by the Government of Canada have been

substituted for amounts appearing in the provincial Estimates, since the latter were prepared in most cases at an earlier date than the federal figures. Payments to the ten provinces are expected to amount to \$344.6 million compared with \$366.1 million paid in 1956-57, the last year of the former agreements. Payments to all provinces except Ontario show increases over the previous year. Ontario will receive less under the new tax rental agreement; that Province re-entered the corporation tax field and is now renting only the personal income tax field.

In Newfoundland a federal Royal Commission has already been appointed, under the Terms of Union, to review the financial position of the Province and to recommend such changes in financial assistance as are deemed necessary to enable Newfoundland "to continue public services at the levels and standards reached subsequent to the date of Union, without resorting to taxation more burdensome, having regard to capacity to pay, than that obtaining generally in the region comprising the Maritime Provinces of Nova Scotia, New Brunswick and Prince Edward Island".

The following revenue changes were introduced in the 1957 budget speeches.

In Prince Edward Island the gasoline tax was raised from 13 cents to 16 cents per gallon. It is estimated that the increase in the tax rate and in the sales of gasoline will produce \$300,000 additional revenue.

In Nova Scotia the Highway Tax, which was an annual levy of \$245,000 against municipalities as a special contribution towards provincial highway expenditures, was abolished.

In Quebec the tax on corporation profits was increased from 7% to 9%. The revenue from this source is estimated at \$76 million, an increase of \$22 million over the previous year's estimate.

Effective January 1, 1957 corporations in Ontario are to be taxed at 11% of the income earned in Ontario. The Province's special business taxes on capital and places of business, in effect from 1947 to 1951, are reimposed with the provision that they will be payable only to the extent that they exceed the 11% income tax referred to above. The yield from these corporation taxes is estimated at \$150 million. The gasoline tax rate was increased from 11 cents to 13 cents per gallon. Revenue from this source is expected to increase by \$20 million to \$131 million. An increase in the tax rate on diesel fuel from 11 cents to 20 cents per gallon is expected to yield an additional revenue of \$1.5 million.

The amusement tax was again reduced in Manitoba. Tickets not exceeding 50 cents in price are now exempt from the tax. The estimated reduction in provincial revenue due to this change is \$150,000.

In Saskatchewan oil and natural gas revenues are expected to increase by \$4 million as a result of a much larger volume of production and a revision of the royalty schedule on production from Crown leases. A further gain of \$1 million is expected from the increased output of uranium ore in Northern Saskatchewan. In the belief that highway users should pay a larger share of highway costs, the gasoline tax was increased from 11 cents to 12 cents per gallon. Revenue from this source is expected to increase by \$1.8 million to \$16.5 million.

In Alberta the amusement tax will now apply only on admission prices over 60 cents, at an estimated loss of provincial revenue of \$420,000.

Special provisions under the new tax-sharing arrangements with respect to basic natural resource taxation (logging and mining) are expected to increase the revenue that British Columbia derives from such levies by \$2.1 million.

The federal government abolished its tax on premium income of insurance companies effective January 1, 1957 and permitted the provinces to levy a similar tax at 2% of premium income. This new provincial tax (included in "other taxes" in these statistics) is estimated to yield the following revenue: Newfoundland \$235,000; Prince Edward Island \$75,000; Nova Scotia \$600,000; New Brunswick \$520,000; Quebec — not available, assumed to be included in corporation taxes (item 1 of the revenue

table); Ontario \$10,000,000; Manitoba \$1,200,000; Saskatchewan \$650,000; Alberta \$1,700,000; British Columbia \$2,100,000.

On the expenditure side, several new plans were introduced.

In Quebec, education expenditures were increased by \$22 million over the previous year's estimate, partly as a result of the government's decision to assume one-half of the debt service of long-term construction loans of school boards. It was also announced that allowances paid to needy mothers would be nearly doubled.

In Ontario, grants to local schools were increased by \$20 million as a result of changes in the grant formulae. The schedule of payments of municipal unconditional subsidies was also revised upward. Payments are expected to amount to \$20.9 million. The grants are to be applied by the municipalities to reduce the mill rate on residential and farm property only; i.e., commercial and business property will be taxed at a higher mill rate in 1957.

In Manitoba, unconditional subsidies totalling \$2 million will be paid to municipalities. The Province also assumed a larger share of municipal hospital and welfare costs; in no case will the provincial grant be less than 40% of the total costs incurred by each municipality for these services. This programme will involve new provincial expenditures of approximately \$2 million. Revisions in school grant formulae largely account for the increase of \$1.7 million in school grants.

In Saskatchewan, the provincial share of municipal social aid costs was increased from 50 per cent to 75 per cent, retroactive to July 1, 1956. This will cost the Province an additional \$525,000. Grants to schools are to be increased by \$4.4 million.

School grants in Alberta were increased by \$4.7 million to \$38 million and will account for approximately one-half of the total cost of local school operation in the Province. One-third of the net royalties from oil and gas produced from provincial lands in the previous fiscal year is to be distributed as a "dividend" to all Canadian citizens who have resided in the Province of Alberta for five years and who have attained the age of twenty-one years. Expenditures under this plan are expected to amount to \$11 million.

A "home-owner's subsidy" has been introduced by British Columbia with the aims of providing further property tax relief to residential home-owners and stimulating home-ownership. A grant not exceeding \$28 annually will be paid to an estimated 267,500 individual resident home-owners, provided that in no instance the balance of property taxes payable be less than \$1. The estimated cost of these grants in 1957-58 is \$7,490,000.

DESCRIPTION AND COVERAGE OF "SOURCE" AND "FUNCTION" HEADINGS

REVENUE

Other taxes, item 12, includes the new tax on premium income of insurance companies (see Budget Comments); security transfer and property transfer taxes in Ontario and Quebec and the Hospital Insurance Tax in Saskatchewan.

Privileges, Licences, and Permits, item 18, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, item 19. This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, item 20. The provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. These payments are not contingent upon a province signing a tax rental agreement.

Other Revenue, item 23, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of

loans and advances, where such have been included in current account revenue by the provinces.

EXPENDITURE

Health — Other, item 3, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Aid to Unemployed Employables and Unemployables, item 7, includes the net provincial expenditures on permanent total disability pensions which all provinces are paying on a 50-50 basis with the Government of Canada.

Social Welfare — Other, expenditure item 8, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 15, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example municipal highway subsidies are included under "Transportation and Communications" in these statistics.

Other Expenditure, item 16, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances where such have been included in current account expenditures by the provinces.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, item 22; privileges, licences and permit fees, included in item 18; taxes on the sale of liquor, item 5; and miscellaneous revenue such as fines, penalties and

confiscations arising from infractions of the liquor acts and regulations, included in item 23. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

The following symbols have been used in the tables in this report:

- to indicate nil and amounts under \$500.

.. to indicate figures are not available.

Total Liquor Control Revenue
Fiscal Years Ended March 31
(Thousands of Dollars)

Province	1954	1955	1956	1957 ¹	1958 ²
Newfoundland	3,115	3,131	3,248	3,245	5,235
Prince Edward Island	1,182	1,202	1,200	1,200	1,185
Nova Scotia	9,815	9,913	10,587	10,780	10,875
New Brunswick	6,490	6,335	7,072	7,370	6,825
Quebec	35,856	35,868	39,539	42,200	41,650
Ontario	45,034	48,065	53,695	55,430	66,470
Manitoba	8,722	8,311	8,835	9,450	10,360
Saskatchewan	11,408	10,416	10,259	10,160	10,070
Alberta	15,721	15,367	16,260	17,200	16,200
British Columbia	21,383	21,263	22,819	24,700	23,940
Total	158,726	159,871	173,514	181,735	192,810

1. Preliminary.
2. Estimates.

Net General Revenue of Provincial Governments
Fiscal Years Ended March 31
(Millions of Dollars)

Province	1954	1955	1956	1957 ¹	1958 ²
Newfoundland	32	33	33	36	41
Prince Edward Island	8	8	8	8	9
Nova Scotia	49	51	54	58	64
New Brunswick	49	51	53	57	59
Quebec	300	339	413	437	481
Ontario	371	399	432	462	580
Manitoba	56	57	59	65	73
Saskatchewan	98	99	103	119	125
Alberta	186	175	225	233	237
British Columbia	186	200	231	270	273
Total	1,335	1,412	1,611	1,745	1,942

1. Preliminary.
2. Estimates.

Net General Expenditure of Provincial Governments
(Exclusive of Debt Retirement)
Fiscal Years Ended March 31
(Millions of Dollars)

Province	1954	1955	1956	1957 ¹	1958 ²
Newfoundland	33	39	42	44	49
Prince Edward Island	7	9	10	11	11
Nova Scotia	51	53	58	70	78
New Brunswick	48	51	54	59	61
Quebec	311	350	400	440	462
Ontario	384	421	489	563	678
Manitoba	47	48	52	63	74
Saskatchewan	86	96	101	111	122
Alberta	118	138	159	173	201
British Columbia	172	179	208	255	269
Total	1,257	1,384	1,573	1,789	2,005

1. Preliminary.
2. Estimates.

Net General Revenue of Provincial Governments
Fiscal Years Ended March 31
(Millions of Dollars)

Source	1954	1955	1956	1957 ¹	1958 ²
Taxes:					
Corporations	17	16	20	20	19
Income — corporations	49	49	54	61	226
individuals	—	25	30	35	37
Property	6	7	7	8	7
Sales:					
Amusements and admissions	23	22	21	20	19
Motor fuel and fuel oil	224	240	269	293	326
General	108	129	149	178	179
Other	21	20	22	24	25
Succession duties	31	41	72	59	38
Other	27	17	20	19	37
Total taxes	506	566	664	717	913
Federal tax rental agreements	309	327	320	366	—
Federal-provincial tax-sharing arrangements	—	—	—	—	345
Privileges, licences and permits	331	327	422	451	468
Government of Canada:					
Subsidies	25	24	24	23	22
Share of income tax on power utilities	7	7	8	6	6
Liquor profits	125	127	138	144	150
Other revenue	32	34	35	38	38
Total net general revenue	1,335	1,412	1,611	1,745	1,942

1. Preliminary.
2. Estimates.

Net General Expenditure of Provincial Governments
Fiscal Years Ended March 31
(Millions of Dollars)

Function	1954	1955	1956	1957 ¹	1958 ²
Transportation and communications	353	371	448	560	585
Health:					
Hospital care	182	206	214	236	262
Other	27	28	32	34	40
Total health	209	234	246	270	302
Social welfare:					
Aid to aged and blind persons	37	42	44	49	53
Aid to unemployed	16	20	22	25	25
Mothers' allowances	22	23	23	23	31
Other	29	39	45	47	50
Total social welfare	104	124	134	144	159
Total health and social welfare	313	358	380	414	461
Education	234	274	332	364	436
Natural resources and primary industries	102	106	122	133	152
Debt charges:					
Debt retirement	81	71	84	86	88
Interest and other charges	53	57	55	57	63
Contributions to municipalities	29	37	36	41	54
Other expenditures	173	181	200	220	254
Total net general expenditure	1,338	1,455	1,657	1,875	2,093
Less debt retirement included above	81	71	84	86	88
Total excluding debt retirement	1,257	1,384	1,573	1,789	2,005

1. Preliminary.
2. Estimates.

Net General Revenue Estimates

Fiscal Year Ending March 31, 1958

(Thousands of Dollars)

No.	Revenue by Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations ¹	—	—	—	—	19,200	2	—	—	—	—	19,200
	Income:											
2	Corporations ¹	—	—	—	—	75,815	150,000	—	—	—	—	225,815
3	Individuals ³	—	—	—	—	37,000	—	—	—	—	—	37,000
4	Property	—	—	104	230	—	1,910	—	—	—	5,240	7,484
	Sales:											
5	Alcoholic beverages	—	270	—	—	1,850	—	—	—	—	—	2,120
6	Amusements and admissions	180	95	505	375	5,250	8,725	280	70	1,030	2,400	18,910
7	Motor fuel and fuel oil	4,500	1,695	14,150	10,950	78,600	135,400	12,940	16,550	24,600	26,720	326,105
8	Tobacco	—	175	—	1,300	15,250	—	—	—	—	—	16,725
9	General	7,750	—	—	7,200	61,000	—	—	16,800	—	86,250	179,000
10	Other commodities and services ⁴	—	—	225	—	5,500	—	—	—	—	—	5,725
11	Succession duties ¹	—	—	25	—	15,000	23,000	35	—	55	—	38,010
12	Other	505	75	675	615	1,675	18,030	1,225	10,245	1,740	2,160	36,945
13	Total taxes	12,935	2,310	15,661	20,670	316,140	337,065	14,448	43,665	27,375	122,770	913,039
	Federal-Provincial tax-sharing arrangements:⁶											
14	Tax rental agreements	4,405	720	10,117	12,480	—	68,242	19,205	14,384	28,902	48,836	207,291
15	Tax equalization	11,659	3,123	16,770	8,985	38,369	—	13,694	19,700	14,567	5,286	132,153
16	Revenue stabilization	—	293	—	—	—	—	—	—	—	4,861	5,154
17	Total tax-sharing arrangements	16,064	4,136	26,887	21,465	38,369	68,242	32,899	34,084	43,469	58,983	344,598
18	Privileges, licences and permits	5,025	675	7,315	7,935	87,050	114,480	13,875	31,120	141,230	58,730	467,435
	Government of Canada:											
19	Subsidies	2,969 ⁷	657	2,057	1,679	3,300	3,641	2,032	2,078	2,250	1,281	21,944
20	Share of income tax on power utilities	250	50	200	225	1,185 ⁸	1,000	—	50 ⁸	2,000	1,500	6,460
21	Total Government of Canada	3,219	707	2,257	1,904	4,485	4,641	2,032	2,128	4,250	2,781	28,404
22	Liquor profits	3,200	870	10,530	6,785	26,500	45,400	7,750	10,000	15,250	23,600	149,885
23	Other revenue	487	232	1,250	661	8,656	10,622	1,486	3,783	4,946	6,086	38,209
24	Total net general revenue	40,830	8,830	63,900	59,420	481,200	580,450	72,490	124,780	236,520	272,950	1,941,570

1. Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

2. Not separable from item 2. See Budget Comments.

3. Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

4. N.S. — Long distance telephone tax; Que. — hospital tax on meals.

5. Estimated collections of arrears.

6. Payments expected to be made by the Government of Canada have been substituted for amounts appearing in the provincial estimates.

7. Includes transitional grant 1,400.

8. Not shown separately in the provincial estimates hence the actual amount received in the previous year has been shown.

Net General Expenditure Estimates

(Current and Capital)

Fiscal Year Ending March 31, 1958

(Thousands of Dollars)

No.	Expenditure by Function	Nfld.	P. E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B. C.	Total
1	Transportation and communications	8, 420	4, 145	26, 140	20, 520	117, 720	231, 100	25, 680	25, 740	57, 520	68, 300	585, 285
	Health and social welfare:											
	Health:											
2	Hospital care	8, 390	1, 140	9, 190	6, 395	50, 970	66, 880	7, 900	31, 760 ¹	28, 150	51, 360 ¹	262, 135
3	Other	1, 715	380	1, 500	1, 330	7, 250	9, 720	1, 770	7, 150	3, 400	5, 865	40, 080
4	Sub-total health	10, 105	1, 520	10, 690	7, 725	58, 220	76, 600	9, 670	38, 910	31, 550	57, 225	302, 215
	Social welfare:											
5	Aid to aged and blind persons	1, 620	300	1, 530	1, 645	12, 470	10, 230	1, 550	4, 740	6, 490	11, 830	52, 405
6	Aid to unemployed and unemployables ..	3, 010	85	600 ²	385	4, 620	6, 500	575 ³	1, 820	2, 465	5, 015	25, 075
7	Mothers' allowances	4	90	1, 670	1, 350	15, 000	8, 660	1, 115	1, 520	1, 340	285	31, 030
8	Other	1, 465	65	890	520	28, 890	8, 920	1, 330	2, 880	1, 795	3, 565	50, 320
9	Sub-total social welfare	6, 095	540	4, 690	3, 900	60, 980	34, 310	4, 570	10, 960	12, 090	20, 695	158, 830
10	Total health and social welfare	16, 200	2, 060	15, 380	11, 625	119, 200	110, 910	14, 240	49, 870	43, 640	77, 920	461, 045
11	Education	12, 140	1, 560	17, 990	10, 385	104, 590	151, 620	16, 890	22, 590	49, 175	49, 435	436, 375
12	Natural resources and primary industries ...	2, 230	555	3, 540	4, 655	50, 590	37, 010	6, 370	9, 170	15, 935	21, 845	151, 900
	Debt charges:											
13	Debt retirement (from current account)	1, 310	670	5, 530	4, 840	13, 780	15, 060	5, 190	9, 230	2, 940	29, 780	88, 330
14	Interest and other charges	2, 300	1, 035	7, 290	6, 225	14, 260	34, 890	- 875 ⁵	1, 440	- 8, 800	4, 710	62, 475
15	Contributions to municipalities	590	125	930	3, 420	250	24, 570	2, 140	-	11, 150	11, 000	54, 175
16	Other expenditure	6, 730	1, 220	7, 070	4, 560	55, 580	88, 120	9, 925	12, 780	32, 210	35, 960	254, 155
17	Total net general expenditure	49, 920	11, 370	83, 870	66, 230	475, 970	693, 280	79, 560	130, 820	203, 770	298, 950	2, 093, 740
18	Deduct debt retirement included above	1, 310	670	5, 530	4, 840	13, 780	15, 060	5, 190	9, 230	2, 940	29, 780	88, 330
19	Total net general expenditure exclusive of debt retirement	48, 610	10, 700	78, 340	61, 390	462, 190	678, 220	74, 370	121, 590	200, 830	269, 170	2, 005, 410

1. Includes hospital insurance plan expenditures.

2. Includes "social assistance grants" 195, paid under the Social Assistance Act, 1956. This Act provides for aid similar to Mothers' Allowances to persons who do not qualify under the Mothers' Allowances Act.

3. After deducting 1,435 expected to be received from the federal government under the Unemployment Assistance Agreement. This revenue offset against expenditure covers a two-year period due to an adjustment of arrears.

4. Replaced by "social assistance" which is included in item 6.

5. Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

6. Includes oil and gas royalty dividends 11,000. See Budget Comments.

7. Includes home-owner subsidies 7,490. See Budget Comments.



Government
Publications

FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS
1958

(Fiscal Year Ended March 31, 1959)

Provincial governments

Revenue and Expenditure.

(First Analysis)

Summary of Estimates



Published by Authority of
The Honourable Gordon Churchill, Minister of Trade and Commerce

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS 1958

(Fiscal Year Ended March 31, 1959)

Revenue and Expenditure – Summary of Estimates (First Analysis)

This report presents a condensed analysis of projected expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived from the Estimates and Budget Speeches presented to the provincial legislature by the provincial treasurers. The budgets are normally presented near the beginning of the fiscal year. However, this year the Newfoundland budget was unusually late (August 26) due to that Province's decision to await the report of the federal royal commission on Newfoundland's public finances.

Because of the variations in accounting and financial reporting methods in use among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

BUDGET COMMENTS

The Budget Speeches contained various proposals to stimulate employment. Large road-building programmes in the settled parts of the provinces and the construction of northern development roads to mining and lumbering areas will be initiated by several provinces. Capital expenditures by government enterprises—largely power commissions—are being increased. The current economic situation was viewed as a "period of readjustment" in the long-range exploitation of the country's great natural resources.

Several new federal-provincial fiscal developments are reflected in the provincial budgets for 1958-59. Following is a summary of the principal ones.

An interim adjustment in the "Federal-Provincial Tax-Sharing Arrangement Act" increased the provincial share of the federal tax on personal income from 10 per cent to 13 per cent, for this fiscal year. As in 1957-58, which was the first year of the new arrangements, the provinces will receive 9 per cent of taxable corporate income and 50 per cent of federal succession duties collections. The "equalization" clause continues to provide each province with a revenue yield equal to the average of the two highest per capita yields and the "stabilization" clause assures the provinces of as much revenue as they would have received had the former tax rental agreements been continued. In these statistics the estimates of payments to be made by the federal government have been substituted for the amounts appearing in the provincial Estimates. Pay-

ments to the ten provinces under the Federal-Provincial Tax-Sharing Arrangements Act are expected to amount to \$390 million compared with actual gross payments of \$353 million in 1957-58.

Atlantic Provinces Assistance Grants of \$25 million for each of the following four fiscal years were announced in January by the Government of Canada. Newfoundland, Nova Scotia and New Brunswick will each receive \$7,500,000 and Prince Edward Island \$2,500,000 annually. These are unconditional subsidies, i.e., the provinces may use this revenue for any provincial purpose.

A federal royal commission was appointed over a year ago under the Terms of Union of Newfoundland with Canada to review the financial position of the Province and to recommend such changes in financial assistance as were deemed necessary to enable Newfoundland "to continue public services at the levels and standards reached subsequent to the date of Union (April 1, 1949) without resorting to taxation more burdensome, having regard to capacity to pay, than that obtaining generally in the region comprising the Maritime Provinces of Nova Scotia, New Brunswick and Prince Edward Island". The Commission made its report in June 1958. It recommended that the Province be paid an additional annual subsidy of \$8 million (less the amount of the transitional grant in the fiscal years 1957-58 to 1960-61). In August the federal government announced that its decision regarding the acceptance or rejection of the Commission's recommendation would be deferred. In preparing its 1958-59 budget,

the Newfoundland government assumed that it would receive, as an additional subsidy under the Terms of Union, at least as much as the amount recommended by the Royal Commission for the fiscal years ended March 31, 1958 and 1959, viz \$13,550,000. This amount has accordingly been included in item 19 of table 1.

Much negotiating has taken place between the federal and provincial governments regarding the financing and coverage of the hospital insurance schemes which are to be administered by the provincial governments. The provinces have also been studying the various methods of financing their share of the total cost. Saskatchewan, Alberta and British Columbia will have the new schemes in operation for the full fiscal year ending March 31, 1959. Federal government participation dates from July 1, 1958 and these provinces expect to receive \$5.3 million, \$6 million and \$12.5 million respectively in grants from the Government of Canada towards the first year's operation. These amounts have been offset against expenditure on "hospital care" in these statistics. Saskatchewan, which has had a form of government hospital insurance since 1947, will continue its individual and family premiums. Alberta expects to collect \$3.7 million from its municipalities (offset against hospital expenditure in these statistics) and to finance the balance of the costs from the general revenue collections. British Columbia, which has had its own hospital insurance scheme since 1949, will continue to rely on general revenue collections (the 5 per cent general sales tax is intended to finance hospital insurance).

Newfoundland's scheme became operative on July 1, 1958. The federal share of the costs for the first nine months is estimated at \$3 million. No new taxes were introduced to cover the provincial share.

Nova Scotia and Ontario will enter the hospital insurance field on January 1, 1959. Nova Scotia will finance its share of the total cost with revenue derived from a new 3 per cent general sales tax (food, fuel, children's clothing, etc., exempted) and special sales taxes on liquor and tobacco. Ontario will collect monthly premiums (\$2.10 for a single person and \$4.20 per family). The Ontario plan will be compulsory for employees in firms with fifteen or more employees.

The remaining provinces are still carrying on studies of the costs and methods of financing government-operated hospital insurance.

Provincial tax rates remained virtually unchanged from those of the previous year. However, in Manitoba the amusement tax was reduced by raising the tax exemption to cover a 60 cents admission price. The loss of provincial revenue is expected to amount to approximately \$80,000. The decline in corporation profits in Ontario which commenced in the third quarter of 1956, is reflected in the reduction in revenue from corporate sources not only in 1957-58 but also in 1958-59. The rates were unchanged.

Revenue estimates for privileges, licences and permits in Alberta are down in 1958-59 reflecting the uncertainty over markets for oil. In particular the sale of leases and reservations are expected to yield the government \$15 million less than estimated for the previous year.

The following additional expenditures were introduced during the current fiscal year. In Manitoba grants to municipalities under the Unconditional Grants Act were increased by 25 per cent bringing the total cost of this programme to the Province in 1958-59 to \$2.5 million. School grants were also increased.

In New Brunswick the unconditional grants to municipalities were increased by \$120,000 as a result of the Province's decision to pass on 16 per cent of the new Atlantic Adjustment Grant to the municipalities.

In British Columbia indirect aid to municipalities was increased. The municipal share of social assistance costs was reduced from 20 to 15 per cent, at an annual cost to the Province of \$384,000. The municipal per diem contribution towards hospital care was repealed; the Province thereby assumed an additional expenditure of \$1.1 million. Upward salary revisions for civil servants will cost an additional \$2.7 million.

In Saskatchewan increased school grants will raise the Province's share of total local school costs to almost 40 per cent.

EXPLANATORY COMMENT

Tables 1 and 2—Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

Other Taxes, table 1, item 12, includes the tax on premium income of insurance companies (except in Ontario and Quebec where it is not separable from corporation taxes), security transfer and property transfer taxes in Ontario and Quebec and the Hospital Insurance Tax in Saskatchewan.

Privileges, Licences, and Permits, table 1, item 18, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting

licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, table 1, item 19. This item includes only general and unconditional grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, table 1, item 20. All provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, table 1, item 23, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health—Other, table 2, item 4, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Social Welfare—Other, table 2, item 9, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, table 2, item 16, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example municipal highway subsidies are included under "Transportation and Communications" in these statistics. See table 3 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments.

Other Expenditure, table 2, item 17, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances where such have been included in current account expenditures by the provinces.

Table 3—Specified Amounts Paid to Local Governments

This table corresponds with table 10 of Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual. This analysis of certain expenditure items included in general expenditure is provided at the estimates stage for the first time.

The following symbols have been used in the tables in this report:

- to indicate nil and amounts under \$500
- ... to indicate figures are not applicable
- .. to indicate figures are not available

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, item 22; privileges, licences and permit fees, included in item 18; taxes on the sale of liquor, item 5; and

miscellaneous revenue such as fines, penalties and confiscations, included in item 23. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue Fiscal Years Ended March 31

Province	1955	1956	1957	1958 ¹	1959 ²
thousands of dollars					
Newfoundland	3,131	3,248	3,828	5,160	3,515
Prince Edward Island	1,202	1,200	1,201	1,205	1,200
Nova Scotia	9,913	10,587	10,945	11,460	11,290
New Brunswick	6,335	7,072	7,370	7,360	6,930
Quebec	35,868	39,539	43,081	45,540	46,450
Ontario	48,065	53,695	58,466	66,460	66,460
Manitoba	8,311	8,835	9,659	10,980	10,915
Saskatchewan	10,416	10,259	11,253	11,900	10,150
Alberta	15,367	16,260	17,881	18,800	16,250
British Columbia	21,263	22,819	25,298	23,600 ²	24,720
Total liquor control revenue	159,871	173,514	188,982	202,465	197,880

¹ Preliminary.

² Estimates.

The following summaries, first by province and secondly by source and function for all provinces,

show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments Fiscal Years Ended March 31

Province	1955	1956	1957	1958 ¹	1959 ²
millions of dollars					
Newfoundland	33	33	37	41	62
Prince Edward Island	8	8	8	9	12
Nova Scotia	51	54	58	64	74
New Brunswick	51	53	57	62	68
Quebec	339	413	446	512	519
Ontario	399	432	482	583	606
Manitoba	57	59	66	74	76
Saskatchewan	99	103	122	136	138
Alberta	175	225	241	256	225
British Columbia	200	231	273	275	271
Total net general revenue	1,412	1,611	1,790	2,012	2,051

¹ Preliminary.

² Estimates.

Net General Expenditure of Provincial Governments (Exclusive of Debt Retirement) Fiscal Years Ended March 31

Province	1955	1956	1957	1958 ¹	1959 ²
millions of dollars					
Newfoundland	39	42	44	49	57
Prince Edward Island	9	10	10	11	12
Nova Scotia	53	58	71	74	87
New Brunswick	51	54	59	64	69
Quebec	350	400	434	490	495
Ontario	421	489	552	684	782
Manitoba	48	52	63	78	98
Saskatchewan	96	101	110	124	136
Alberta	138	159	170	199	224
British Columbia	179	208	258	273	266
Total net general expenditure (exclusive of debt retirement)	1,384	1,573	1,771	2,046	2,226

¹ Preliminary.

² Estimates.

Net General Revenue of Provincial Governments
Fiscal Years Ended March 31

Source	1955	1956	1957	1958 ¹	1959 ²
millions of dollars					
Taxes:					
Corporations.....	16	20	20	21	22
Income — corporations.....	49	54	62	225	224
individuals.....	25	30	36	41	42
Property.....	7	7	8	8	8
Sales:					
Amusements and admissions.....	22	21	20	20	20
Motor fuel and fuel oil.....	240	269	301	344	353
General.....	129	149	178	181	176
Other.....	20	22	24	26	27
Succession duties.....	41	72	65	51	44
Other.....	17	20	18	26	26
Total taxes	566	664	732	943	942
Federal tax rental agreements.....	327	320	366	—	—
Federal-provincial tax-sharing arrangements.....	—	—	—	353	390
Privileges, licences and permits.....	327	422	469	486	454
Government of Canada:					
Subsidies.....	24	24	23	22	60
Share of income tax on power utilities.....	7	8	7	7	7
Liquor profits.....	127	138	153	160	155
Other revenue.....	34	35	40	41	43
Total net general revenue	1,412	1,611	1,790	2,012	2,051

¹ Preliminary.

² Estimates.

Net General Expenditure of Provincial Governments
Fiscal Years Ended March 31

Function	1955	1956	1957	1958 ¹	1959 ²
millions of dollars					
Transportation and communications.....	371	448	561	599	630
Health:					
Hospital care.....	206	214	228	274	281
Other.....	28	32	33	40	42
Total health	234	246	261	314	323
Social welfare:					
Aid to aged and blind persons.....	42	44	49	56	63
Aid to unemployed.....	20	22	24	28	34
Mothers' allowances.....	23	23	23	31	34
Other.....	39	45	47	44	49
Total social welfare	124	134	143	159	180
Total health and social welfare	358	380	404	473	503
Education.....	274	332	362	446	523
Natural resources and primary industries.....	106	122	133	151	161
Debt charges:					
Debt retirement.....	71	84	111	81	68
Interest and other charges.....	57	55	55	55	64
Contributions to municipalities.....	37	36	41	55	63
Other expenditures.....	181	200	215	267	282
Total net general expenditure	1,455	1,657	1,882	2,127	2,294
Less debt retirement included above.....	71	84	111	81	68
Total net general expenditure excluding debt retirement	1,384	1,573	1,771	2,046	2,226

¹ Preliminary.

² Estimates.

TABLE 1. Net General Revenue Estimates
Fiscal Year Ending March 31, 1959

No.	Revenue by Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations ¹	—	—	—	—	21,900	²	—	—	—	—	21,900
	Income:											
2	Corporations ¹	—	—	—	—	77,325	147,000	—	—	—	—	224,325
3	Individuals ³	—	—	—	—	42,000	—	—	—	—	—	42,000
4	Property	—	—	101	228	—	1,840	—	—	—	5,750	7,919
	Sales:											
5	Alcoholic beverages	—	273	⁴	—	1,950	—	—	—	—	—	2,223
6	Amusements and admissions	100	90	415	375	6,500	8,530	670	100	990	2,400	20,170
7	Motor fuel and fuel oil	4,800	1,775	13,730	11,410	86,250	146,500	14,300	18,280	25,640	29,840	352,525
8	Tobacco	—	210	⁴	1,400	17,200	—	—	—	—	—	18,810
9	General	8,150	—	2,000	7,000	62,500	—	—	18,500	—	78,000	176,150
10	Other commodities and services	—	—	245	—	6,000	—	—	—	—	—	6,245
11	Succession duties ¹	—	—	²⁵	—	18,000	26,000	³⁵	—	⁵⁵	—	44,010
12	Other	490	75	720	637	1,500	5,720	1,227	11,200	1,995	2,360	25,924
13	Total taxes	13,540	2,423	17,213	21,050	341,125	335,590	16,200	48,080	28,630	118,350	942,201
	Federal-Provincial tax-sharing arrangements: ⁶											
14	Tax rental agreements	4,675	838	9,445	12,654	—	91,858	19,425	14,575	30,502	57,290	241,262
15	Tax equalization	12,153	3,279	18,287	9,662	49,224	—	14,543	20,150	15,318	4,535	147,151
16	Revenue stabilization	—	35	—	—	—	—	—	—	—	1,373	1,408
17	Total tax-sharing arrangements	16,828	4,152	27,732	22,316	49,224	91,858	33,968	34,725	45,820	63,198	389,821
18	Privileges, licences and permits	5,220	730	7,010	7,375	84,150	116,990	13,480	37,060	125,820	56,250	454,085
	Government of Canada:											
19	Subsidies	23,669 ⁷	3,157 ⁸	9,557 ⁸	9,179 ⁸	3,241	3,641	2,032	2,078	2,275	1,281	60,110
20	Share of income tax on power utilities ..	250	40	300	225	1,675 ⁹	1,200	—	60 ⁹	2,000	1,700	7,450
21	Total Government of Canada	23,919	3,197	9,857	9,404	4,916	4,841	2,032	2,138	4,275	2,981	67,560
22	Liquor profits	2,100	880	10,950	6,880	31,000	45,400	8,450	10,000	15,220	24,320	155,200
23	Other revenue	543	238	1,268	805	8,885	10,941	1,570	6,237	5,695	6,301	42,483
24	Total net general revenue	62,150	11,620	74,030	67,830	519,300	605,620	75,700	138,240	225,460	271,400	2,051,350

¹ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

⁴ Not separable from item 9.

⁵ Estimated collections of arrears.

⁶ Payments expected to be made by the Government of Canada have been substituted for amounts appearing in the provincial estimates.

⁷ Includes transitional grant 1,050, Atlantic Provinces Adjustment Grant 7,500, recommended subsidy under the Terms of Union 13,550 and Annual statutory subsidies 1,569.

⁸ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

⁹ Not shown separately in the provincial estimates hence the actual amount received in the previous year has been shown.

TABLE 2. Net General Expenditure Estimates
(Current and Capital)

Fiscal Year Ending March 31, 1959

No.	Expenditure by Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Transportation and communications:											
1	Highways, roads and bridges	11,630	4,010	26,855	23,110	120,630	254,380	35,145	31,950	56,960	59,675	624,345
2	Other	170	70	945	600	470	20	35	310	340	2,855	5,815
	Health:											
3	Hospital care ¹	8,490	1,080	11,180	6,640	62,120	76,630	9,870	32,030	29,630	43,440	281,110
4	Other	1,730	455	1,540	1,600	6,500	10,950	1,900	6,270	4,280	6,510	41,735
5	Sub-total health	10,220	1,535	12,720	8,240	68,620	87,580	11,770	38,300	33,910	49,950	322,845
	Social welfare:											
6	Aid to aged and blind persons	1,950	400	2,120	2,255	16,120	14,300	2,020	4,610	6,800	12,640	63,215
7	Aid to unemployed and unemployables	4,440	165	900	550	6,000	10,090	1,775	1,610	2,990	4,960	33,480
8	Mothers' allowances	1,380	120	1,945	1,380	15,700	9,410	1,110	2,080	1,860	285	33,890
9	Other	1,380	100	915	625	26,000	8,800	1,585	3,060	2,860	4,015	49,340
10	Sub-total social welfare	7,770	785	5,880	4,810	63,820	42,600	6,490	11,360	14,510	21,900	179,925
11	Total health and social welfare	17,990	2,320	18,600	13,050	132,440	130,180	18,260	49,660	48,420	71,850	502,770
12	Education	13,810	1,885	19,340	10,730	114,000	191,770	23,080	27,950	64,800	55,320	522,585
13	Natural resources and primary industries	2,530	590	3,700	4,605	53,430	40,860	6,990	10,030	16,250	21,830	160,815
	Debt charges:											
14	Debt retirement (from current account)	1,590	700	5,950	4,810	14,840	15,620	2,650	—	1,025	20,720	67,905
15	Interest and other charges	2,060	1,095	8,260	6,565	13,260	41,050	900 ³	—	250 ³	4,980	64,360
16	Contributions to municipalities	720	130	1,050	4,750	250	26,810	2,660	—	15,210	11,100	62,680
17	Other expenditure	8,140	1,365	8,000	5,440	60,350	96,650	13,100	16,740 ⁴	33,605 ⁵	38,760 ⁶	282,150
18	Total net general expenditure	58,640	12,165	92,700	73,660	509,670	797,340	101,020	136,390	224,850	287,090	2,293,525
19	Deduct debt retirement included above	1,590	700	5,950	4,810	14,840	15,620	2,650	—	1,025	20,720	67,905
20	Total net general expenditure exclusive of debt retirement	57,050	11,465	86,750	68,850	494,830	781,720	98,370	136,390	223,825	266,370	2,225,620

¹ See Comments re introduction of the various hospital insurance plans.

² Replaced by "social assistance" which is included in item 7.

³ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁴ Includes "buildings generally" 3,620 for which no breakdown by function of expenditure is available in the provincial Estimates.

⁵ Includes oil and gas royalty dividends 10,000 payable to specified residents of Alberta.

⁶ Includes home-owner subsidies 7,440.

TABLE 3. Specified Amounts Paid to Local Governments (Estimated)
Fiscal Year Ending March 31, 1959

[illegible]

1 Excludes amounts paid directly to municipal hospital boards.

² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.

² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.
³ Primary and secondary schools are operated on a religious denominational basis. Grants to denominational schools are estimated at 11,460.

⁴ Does not include payments on account of school loans assumed by the Province 4,405.

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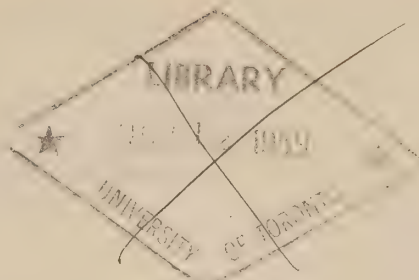
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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis)

1959

(Fiscal Year Ended March 31, 1960)

Published by Authority of

The Honourable Gordon Churchill, Minister of Trade and Commerce

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FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis)

1959

(Fiscal Year Ended March 31, 1960)

This report presents a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. The first provincial Budget Speech was delivered on February 20th and the last on July 28th.

Because of the variations in accounting and financial reporting methods in use among the pro-

vinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

BUDGET COMMENTS

As in the previous year, the Budget Speeches contained various proposals to stimulate employment, especially during the winter months. The federal, provincial and municipal governments will all be involved in capital expenditure projects designed to relieve seasonal unemployment.

The major development in provincial government finances has been the introduction of provincially-operated hospital insurance plans. In Saskatchewan and British Columbia, the provincial governments have had plans in operation since 1947 and 1949 respectively. Alberta's plan commenced on April 1, 1958, Manitoba's and Newfoundland's on July 1, 1958. Federal government sharing of approximately 50 per cent of approved costs under the Hospital Insurance and Diagnostic Services Act commenced on July 1, 1958, and agreements were signed with the five above-mentioned provinces. Ontario's and Nova Scotia's plans and federal participation began on January 1, 1959, and New Brunswick's on July 1, 1959. Prince Edward Island intends to introduce hospital insurance at some time in 1959.

Five provinces are financing all or part of their share of the total costs by charging hospital insurance premiums, viz Prince Edward Island, New Brunswick, Ontario, Manitoba and Saskatchewan. The rates are about \$2.00 a month for single persons and about \$4.00 a month for families. Premiums are paid on behalf of some beneficiaries by the provincial or municipal governments. In Nova Scotia the 3% general sales tax and in British Columbia the 5% general sales tax are intended to help finance the

provincial share of the total costs. In Alberta the municipalities are required to contribute to the extent of four mills on the dollar of the equalized assessment. Newfoundland and Alberta have not earmarked any specific provincial tax revenue to cover the costs.

Benefits under the hospital insurance plans vary from province to province. However, the federal government does not contribute towards the maintenance of patients in tuberculosis or mental hospitals, in nursing homes, homes for the aged or infirmaries. Item 4 of table 2 of this report includes the net cost of hospital insurance, i.e., after deducting federal and municipal contributions and any other revenue of provincially-owned hospitals. Item 4 also includes construction and maintenance grants to hospitals, the administrative costs of hospital insurance, and the operation of provincial mental, tuberculosis and general hospitals.

Several provinces have set up a separate fund in which to record hospital insurance plan transactions and accordingly they have not shown the estimated revenue and expenditure in their budgetary accounts. Since these revenues and expenditures are considered to be of a "general" nature for purposes of public finance statistics, the Dominion Bureau of Statistics has made estimates of the revenue from the hospital insurance premiums for New Brunswick, Ontario, Manitoba and Saskatchewan based on the estimated numbers of insured single persons and families multiplied by the premium rates. An equal amount has been added to expen-

ditures on hospital care. The other five provinces having plans have included the transactions in their official Estimates.

The interim adjustment in the "Federal-Provincial Tax-Sharing Arrangements Act" which increased the provincial share of the federal tax on personal incomes from 10 per cent to 13 per cent for the 1958-59 fiscal year has been extended to cover the next year. Total payments to the provinces under the Act are expected to amount to \$447 million in 1959-60 compared with actual payments of \$398 million in 1958-59.

On March 25, 1959, the Prime Minister of Canada announced the Government's decision regarding additional financial assistance to the Province of Newfoundland. Payments are to be made for the years 1957-58 to 1961-62 as final settlement of the provisions of Article 29 of the Terms of Union. The payments for 1957-58 and 1958-59 totalling \$13,550,000 are included in the 1958-59 revenue of the Province. The payment for 1959-60 amounts to \$7,300,000 and is included in item 19 of table 1. The last two payments will be \$7,650,000 in 1960-61 and \$8,000,000 in 1961-62. A further review of Newfoundland's financial position will then be made.

The following tax changes were outlined in the Budget Speeches. The amusement admission tax rate was lowered in Prince Edward Island; the loss

of revenue is expected to be \$20,000. The amusement admission tax was abolished in Alberta; the loss of revenue is approximately \$425,000. In Ontario there will be some reduction in succession duties revenue as a result of increases in the exemptions. The premium rates for hospital insurance were reduced in Saskatchewan for the year 1959. They are set at \$17.50 per annum for single persons and \$35.00 per annum for families.

Revenue from privileges, licences and permits is expected to decline in Saskatchewan and Alberta with the slow-down in oil exploration activity.

Turning to the expenditure side, it should be noted that the increases in expenditure reflect growth of population and rising costs as well as expansion in services.

In Prince Edward Island per capita grants to municipalities have been tripled and will amount to \$315,000 in 1959-60.

In Saskatchewan a new social aid plan has been introduced. Under it the Province will pay all relief costs and the municipalities will in turn make a flat per capita contribution towards the cost.

In Alberta the gas and oil royalties dividends to specified residents have been suspended. Payments in the previous fiscal year were estimated at \$10 million.

EXPLANATORY COMMENTS

Tables 1 and 2—Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

Other Taxes, table 1, item 12, includes the hospital insurance premiums in Prince Edward Island, New Brunswick, Ontario, Manitoba and Saskatchewan, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Privileges, Licences, and Permits, table 1, item 18, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of

natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

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Contributions to Municipalities, table 2, item 16, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example municipal highway subsidies are included under

"Transportation and Communications" in these statistics. See table 3 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments.

Other Expenditure, table 2, item 17, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue and loans and advances where such have been included in current account expenditures by the provinces.

Note re Capital Expenditures. Table 2 includes all authorizations for capital expenditure purposes which were approved since the 1958 Budgets were presented. In some cases the authorizations include amounts which may be spent in another fiscal year. For example, item 1 of table 2 for Manitoba includes \$33 million voted under the Loan Act No. 2 of 1958 and \$19 million voted under the Loan Act No. 1 of 1959, all of which may not be spent in the fiscal year ending March 31, 1960.

August 20, 1959.

The interpretation of the symbol used in the tables throughout this publication is as follows:

— to indicate nil and amounts under \$500.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, table 1, item 22; privileges, licences and permit fees, included in item 18; taxes on the sale of liquor, item 5; and

miscellaneous revenue such as fines, penalties and confiscations, included in item 23. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue Fiscal Years Ended March 31

Province	1956	1957	1958	1959 (Prel.)	1960 (Est.)
thousands of dollars					
Newfoundland	3,248	3,828	3,823	3,515	3,500
Prince Edward Island	1,200	1,201	1,289	1,313	1,320
Nova Scotia	10,587	10,945	11,812	12,094	12,220
New Brunswick	7,072	7,370	7,361	7,510	6,935
Quebec	39,539	43,081	45,678	46,500	47,675
Ontario	53,695	58,466	68,510	71,500	71,500
Manitoba	8,835	9,659	10,638	11,525	12,250
Saskatchewan	10,259	11,253	11,764	12,300	11,875
Alberta	16,260	17,881	19,047	19,650	18,250
British Columbia	22,819	25,298	27,099	27,030	27,225
Total liquor control revenue	173,514	188,982	207,021	212,937	212,750

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1956	1957	1958	1959 (Prel.)	1960 (Est.)
millions of dollars					
Newfoundland	33	37	39	62	58
Prince Edward Island	8	8	9	12	13
Nova Scotia	54	58	65	75	85
New Brunswick	53	57	62	71	79
Quebec	413	446	515	543	560
Ontario	432	482	595	660	742
Manitoba	59	66	74	82	97
Saskatchewan	103	122	136	141	143
Alberta	225	241	246	228	223
British Columbia	231	273	282	282	292
Total net general revenue	1,611	1,790	2,023	2,156	2,292

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1956	1957	1958	1959 (Prel.)	1960 (Est.)
millions of dollars					
Newfoundland	42	44	48	62	62
Prince Edward Island	10	10	11	14	13
Nova Scotia	58	71	74	85	94
New Brunswick	54	59	64	71	77
Quebec	400	434	493	529	540
Ontario	489	552	657	788	946
Manitoba	52	63	76	101	151
Saskatchewan	101	110	124	137	138
Alberta	159	170	199	223	259
British Columbia	208	258	287	269	282
Total net general expenditure exclusive of debt retirement	1,573	1,771	2,033	2,279	2,562

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1956	1957	1958	1959 (Prel.)	1960 (Est.)
millions of dollars					
Taxes:					
Corporations	20	20	41	32	33
Income—Corporations	54	62	215	235	240
Individuals	30	36	41	47	47
Property	7	8	8	8	8
Sales:					
Amusements and admissions	21	20	21	22	22
Motor fuel and fuel oil	269	301	346	359	366
General	149	178	183	181	191
Other	22	24	28	30	31
Succession duties	72	65	53	54	48
Other	20	18	19	48	122
Total taxes	664	732	955	1,016	1,108
Federal-provincial tax rental agreements	320	366	—	—	—
Federal-provincial tax-sharing arrangements	—	—	354	398	447
Privileges, licences and permits	422	469	478	460	457
Government of Canada:					
Subsidies	24	23	22	60	54
Share of income tax on power utilities	8	7	7	9	8
Liquor profits	138	153	163	169	166
Other revenue	35	40	44	44	52
Total net general revenue	1,611	1,790	2,023	2,156	2,292

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1956	1957	1958	1959 (Prel.)	1960 (Est.)
millions of dollars					
Transportation and communications	448	561	587	636	696
Health:					
Hospital care	214	228	264	311	409
Other	32	33	37	42	45
Total health	246	261	301	353	454
Social welfare:					
Aid to aged and blind persons	44	49	57	61	72
Aid to unemployed	22	24	30	35	39
Mothers' allowances	23	23	31	36	38
Other	45	47	50	50	55
Total social welfare	134	143	168	182	204
Total health and social welfare	380	404	469	535	658
Education	332	362	452	525	590
Natural resources and primary industries	122	133	147	160	167
Debt charges (excluding debt retirement)	55	55	55	57	71
Contributions to municipalities	36	41	54	62	67
Other expenditures	200	215	269	304	313
Total net general expenditure excluding debt retirement	1,573	1,771	2,033	2,279	2,562

TABLE 1. Net General Revenue Estimates
Fiscal Year Ending March 31, 1960

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	280 ¹	90 ¹	650 ¹	555 ¹	25,100	²	1,125 ¹	610 ¹	2,000 ¹	2,550 ¹	32,960
2	Income:											
3	Corporations ³	—	—	—	—	80,220	160,000	—	—	—	—	240,220
4	Individuals ⁴	—	—	—	—	47,500	—	—	—	—	—	47,500
5	Property	—	—	101	228	—	1,580	—	—	—	5,630	7,539
6	Sales:											
7	Alcoholic beverages	—	325	⁵	—	1,975	—	—	—	—	—	2,300
8	Amusements and admissions	80	65	430	320	7,000	9,720	665	115	550	2,700	21,645
9	Motor fuel and fuel oil	5,250	2,405	14,790	11,430	88,750	152,800	15,160	20,200	24,615	30,540	365,940
10	Tobacco	—	270	⁵	1,450	20,810	—	—	—	—	—	22,530
11	General	8,150	—	7,500	7,100	63,725	—	—	20,200	—	84,000	190,675
12	Other commodities and services	—	—	265	—	5,920	—	—	—	—	—	6,185
13	Succession duties ³	—	—	²⁶	—	18,000	30,000	¹⁶	—	⁵⁶	—	48,008
14	Other	260	675	82	6,582	1,400	94,440	10,034	8,880	40	100	122,493
15	Total taxes	14,020	3,830	23,820	27,665	360,400	448,540	26,985	50,005	27,210	125,520	1,107,995
16	Federal-provincial tax-sharing arrangements: ⁷											
17	Tax rental agreements	5,402	944	11,965	8,533	—	105,617	22,610	17,064	39,555	61,062	272,752
18	Tax equalization	13,937	3,450	18,874	16,880	62,887	—	15,505	21,783	13,984	6,563	173,863
19	Revenue stabilization	—	—	—	—	—	—	—	—	—	—	—
20	Total tax-sharing arrangements	19,339	4,394	30,839	25,413	62,887	105,617	38,115	38,847	53,539	67,625	446,615
21	Privileges, licences and permits.....	4,700	800	7,295	8,010	88,000	123,200	14,720	33,170	114,900	61,910	456,705
22	Government of Canada:											
23	Subsidies	17,069 ⁸	3,157 ⁹	9,557 ⁹	9,180 ⁹	3,241	3,641	2,032	2,080	2,325	1,281	53,563
24	Share of income tax on power utilities	300	50	300	225	2,280	1,200	—	100	2,000	1,700	8,155
25	Total Government of Canada	17,369	3,207	9,857	9,405	5,521	4,841	2,032	2,180	4,325	2,981	61,718
26	Liquor profits	1,950	950	11,850	6,880	32,000	47,700	9,300	11,700	17,200	26,790	166,320
27	Other revenue	882	269	1,529	1,387	10,692	12,042	5,878 ¹⁰	6,778	5,776	7,294	52,527
28	Total net general revenue	58,260	13,450	85,190	78,760	559,500	741,940	97,030	142,680	222,950	292,120	2,291,880

¹ Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2.

² Not separable from item 2.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

⁵ Not separable from item 9.

6 Estimated collection of arrears.
7 Estimates by the federal Department of Finance have been substituted for amounts appearing in the provincial Estimates.

* Includes Atlantic Provinces Adjustment Grant 700, and additional amounts have been substituted for amounts.

* Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500; Includes Atlantic Provinces Adjustment Grant: P.E.I. 1,500; N.S. 7,500; N.B. 7,500.

Fiscal Year Ending March 31, 1960

¹ Includes expenditures under the various hospital insurance plans. See the Introduction for details.

Now merged with other "social allowances" in the provincial Estimates and included in item 8 in these statistics.

Ont. 15,500; Man. 2,655; Sask. nil; Alta. 1,850; B.C. 20,790.

Excess of interest premium discount and

*** Includes home-owner subsidies 7,440.**

Does not include expenditures by the provincial toll road authorities.

*See note re capital expenditures on page 5.

Provision for debt retirement in the provincial current account Estimates was as follows: Nfld. 1,705; P.E.I. 695; N.S. nil; N.B. 4,985; Que. 14,860.

Provision for debt retirement in the provincial current account Estimates was as follows: Nfld. 1,705; P.E.I. 695; N.S. nil; N.B. 4,985; Que. 14,860.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Estimated)
Fiscal Year Ending March 31, 1960

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	thousands of dollars										
	Grants-in-aid and shared-cost contributions:										
1	150	15	—	225	5,060	61,540	4,695	5,300	5,190	190	82,365
	Health:										
2	—	—	440	1,250	—	250	10	—	—	—	1,950
3	10	—	—	—	—	2,210	115	160	1,170	340	4,005
	Social welfare:										
4	—	—	—	—	—	5,210	—	—	—	—	5,210
5	—	10	560	40	—	6,475 ²	710	—	1,240	4,200	13,235
6	—	—	—	—	—	3,850	170	—	520	600	5,140
7	4	1,470	14,130	8,850	71,990 ³	148,350	19,525	24,000	53,840	50,020	392,175
8	—	—	—	—	150	800	755	120	140	—	1,965
9	80	5	120	150	1,650	8,515	275	—	750	300	11,845
10	240	1,500	15,250	10,515	78,850	237,200	26,255	29,580	62,850	55,650	517,890
11	1,020	360	1,000	4,955	250	30,400	2,735	—	15,150	11,100	66,970
12	1,260	1,860	16,250	15,470	79,100	267,600	28,990	29,580	78,000	66,750	584,860
	Total amounts paid to local governments										

¹ Excludes amounts paid directly to municipal hospital boards.

² Net, i.e. after deducting federal unemployment assistance grant. The gross amount was not available.

³ Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.

⁴ Primary and secondary schools are operated on a religious denominational basis. Grants to denominational schools are estimated at 12,810.

⁵ Does not include payments on account of school loans assumed by the Province in 1947 2,162.

CATALOGUE No.

68-205

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Canada, Bureau of Statistics

Government
Publications



FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1960 Preliminary (Second Analysis) 1959

(Fiscal Years Ended March 31, 1961 and 1960)

Published by Authority of
The Honourable George Hees, Minister of Trade and Commerce

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SYMBOL

The interpretation of the symbol used in the tables throughout this publication is as follows:

— to indicate nil and amounts under \$500.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1960 Preliminary (Second Analysis) 1959 (Fiscal Years Ended March 31, 1961 and 1960)

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. It also provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1960, prepared from preliminary statements contained in the Budget Speeches delivered in 1960, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

The preliminary statistics were formerly published in a separate report, Catalogue Number 68-206. However, since the material becomes

available for both the Estimates and Preliminary Analyses at approximately the same time, it was decided to combine the two former reports into one publication.

Because of the variations in accounting and financial reporting methods in use among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments - Revenue and Expenditure - Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

REVIEW OF ESTIMATES DATA FOR 1960/61

The major recent development in provincial government finances has been the introduction of provincially-operated hospital insurance plans. By October 1, 1959, all provinces except Quebec had their schemes in operation. In Saskatchewan and British Columbia, the provincial governments have had plans since 1947 and 1949 respectively. Alberta's commenced on April 1, 1958, Manitoba's and Newfoundland's on July 1, 1958. Federal government sharing of approximately 50 per cent of approved costs under the Hospital Insurance and Diagnostic Services Act commenced on July 1, 1958, and agreements were signed with the five above-mentioned provinces. Ontario's and Nova Scotia's plans began on January 1, 1959, New Brunswick's on July 1, 1959, and Prince Edward Island's on October 1, 1959. Federal government sharing of the costs also began at those dates.

Four provinces are still financing all or part of their share of the total costs by charging hospital insurance premiums, viz Prince Edward Island, Ontario, Manitoba and Saskatchewan. In New Brunswick, the hospital insurance premiums were abolished in July 1960. The rates in most provinces are about \$2.00 a month for single persons and about \$4.00 a month for families. However Manitoba

increased its rates by approximately 50% in July, 1960 to \$3.00 and \$6.00 respectively. Premiums may be paid on behalf of needy beneficiaries by the provincial or municipal governments.

In Nova Scotia the 3% general sales tax and in British Columbia the 5% general sales tax are intended to help finance the provincial share of the total costs. In Alberta the municipalities are required to contribute to the extent of four mills on the dollar of the equalized assessment. Newfoundland and Alberta have not earmarked any specific provincial tax revenue to cover the costs.

Benefits under the hospital insurance plans vary somewhat from province to province. However, the federal government does not contribute towards the maintenance of patients in tuberculosis or mental hospitals, in nursing homes, homes for the aged or infirmaries. Item 4 of tables 2 and 5 of this report includes the net cost of hospital insurance, i.e., after deducting federal and municipal contributions and any other revenue of provincially-owned hospitals. Item 4 also includes construction and maintenance grants to hospitals, the administrative costs of hospital insurance, and the operation of provincial mental, tuberculosis and general hospitals.

The following tax changes were introduced in 1960. In Newfoundland, food was added to the list of exemptions from the general sales tax while the tax on the remaining taxable sales was raised from 3% to 5%. The gasoline sales tax rate was raised from 17¢ to 19¢ per gallon—the highest rate in Canada—in order to help finance the construction of roads to isolated communities.

In Prince Edward Island a 4% general sales tax was introduced, effective July 1, 1960. Many exemptions are provided, including foodstuffs, fuel, and farming and fishing equipment. The yield in 1960-61 is estimated at \$600,000.

Footwear was added to the list of exemptions from the general sales tax in New Brunswick.

The corporation income tax in Quebec was increased to 10% from 9%, effective April 1, 1960. The additional tax is to provide for provincial grants to universities. However, this additional revenue and expenditure do not appear in this publication because the Estimates are based on information contained in the Budget Speech delivered in December, 1959 before these changes were made.

In Alberta the tax on diesel fuel was increased from 10¢ to 12¢ per gallon, effective May 1, 1960.

The increases in provincial government expenditures reflect the growth of population, the higher costs of providing government services and the introduction or expansion of various programmes.

REVIEW OF PRELIMINARY DATA FOR 1959-60

The preliminary total of net general revenue of the ten provincial governments amounts to \$2,444 million. This is approximately 7% higher than the original estimates. Taxes are expected to yield \$56 million more than originally estimated by the provinces—the largest increase being in the corporation income tax which is up \$23 million. Gasoline and general sales tax yields are also up considerably. Actual revenue received under the federal-provincial tax-sharing arrangements was \$14 million

Newfoundland, Nova Scotia and New Brunswick announced civil service salary increases at an additional cost of \$750,000, \$1,000,000 and \$500,000 respectively for the first year.

Revised social assistance programmes were introduced in Nova Scotia, New Brunswick and Manitoba. Mothers' Allowances are being brought under the broadened social assistance grants in Nova Scotia and New Brunswick. The latter province will also contribute towards municipal social assistance to the extent of \$1 per capita plus 70% of expenditures in excess of \$1 per capita and the gross grants to municipalities under this scheme are estimated at \$1,580,000 for 1960-61. A new Social Allowances Act in Manitoba became effective on February 1, 1960. It relieves the municipalities of much of their burden in this field.

In British Columbia, the provincial annual "home owner" grant was increased from a maximum of \$28 to a maximum of \$50. This grant is applied as a reduction of municipal property tax bills. The estimated provincial government expenditure for 1960-61 is \$13,440,000, an increase of \$6 million over the previous year's estimate.

Education expenditures for all provinces are estimated at \$668 million, an increase of \$78 million over the previous year's estimate. Of this total, \$459 million represents grants to local schools, up \$54 million from the 1959-60 Estimates. Much of the increase is due to the rapidly growing school population; part is due to the broadening of the grants formulae in certain provinces.

higher than the estimates. Liquor profits are up about \$15 million.

The preliminary total of net general expenditure is \$2,586 million, practically unchanged from the original estimates of \$2,562 million. However there are several increases and decreases within the table, some provinces spending more than originally budgeted for and some less.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

Other Taxes, revenue item 12, includes the hospital insurance premiums in Prince Edward Island, New Brunswick (1960 only, since the collections in 1959 were deferred), Ontario, Manitoba and Saskatchewan, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Tax-sharing Arrangements, items 14 to 17. All provinces except Ontario and Quebec are renting the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government for

a five-year period ending March 31, 1962. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

All provinces were offered the means by which they could obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, increased to 13 per cent for 1958-59 and the following three years, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capita provincial yields. The stabilization clause assures the provinces of at least as much revenue as they would have received had the former tax rental agreements continued. In these statistics the figures appearing in the Government of Canada statements have been substituted for amounts appearing in the provincial statements.

Privileges, Licences and Permits, revenue item 18, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 19. This item includes only general and unconditional grants, for example the Atlantic Provinces Adjustment Grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 20. All provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 23, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health - Other, expenditure item 5, includes expenditures on public health; medical, dental and allied services; and administration of health services generally.

Social Welfare - Other, expenditure item 10, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in tables 2 and 5. See tables 3 and 6 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In tables 3 and 6 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas tables 2 and 5 reflect only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

October 12, 1960.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, tables 1 and 4, item 22; privileges, licences and permit fees, included in item 18; taxes on the sale of liquor, item

5; and miscellaneous revenue such as fines, penalties and confiscations, included in item 23. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

Province	1957	1958	1959	1960 (Prel.)	1961 (Est.)
thousands of dollars					
Newfoundland	3,828	3,823	3,958	3,900	3,820
Prince Edward Island	1,201	1,289	1,379	1,520	1,680
Nova Scotia	10,945	11,812	12,070	11,850	12,020
New Brunswick	7,370	7,361	7,513	7,935	7,140
Quebec	43,081	45,678	46,821	49,650	53,850
Ontario	58,466	68,510	73,146	77,600	80,400
Manitoba	9,659	10,638	11,459	12,250	14,610
Saskatchewan	11,253	11,764	12,560	13,105	13,610
Alberta	17,881	19,047	19,811	20,150	19,780
British Columbia	25,298	27,099	27,139	27,570	27,250
Total liquor control revenue	188,982	207,021	215,836	225,530	234,160

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Newfoundland	37	39	62	60	64
Prince Edward Island	8	9	13	14	15
Nova Scotia	58	65	76	90	92
New Brunswick	57	62	71	77	83
Quebec	446	515	557	605	618
Ontario	482	595	647	772	833
Manitoba	66	74	77	99	110
Saskatchewan	122	136	141	146	152
Alberta	241	246	236	268	269
British Columbia	273	282	296	313	314
Total net general revenue	1,790	2,023	2,176	2,444	2,550

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Newfoundland	44	48	62	68	73
Prince Edward Island	10	11	14	18	14
Nova Scotia	71	74	86	93	106
New Brunswick	59	64	71	80	84
Quebec	434	493	533	601	614
Ontario	552	657	742	918	974
Manitoba	63	76	98	126	129
Saskatchewan	110	124	137	143	153
Alberta	170	199	215	259	272
British Columbia	258	287	267	280	337
Total net general expenditure exclusive of debt retirement	1,771	2,033	2,225	2,586	2,756

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Taxes:					
Corporations	20	41	48	35	37
Income — Corporations	62	215 ¹	226	263	277
Individuals	36	41	48	55	61
Property	8	8	9	8	8
Sales:					
Amusements and admissions	20	21	22	22	23
Motor fuel and fuel oil	301	346	364	382	400
General	178	183	187	209	212
Other	24	28	30	32	33
Succession duties	65	53	56	57	52
Other	18	19	20	101 ²	133 ²
Total taxes	732	955	1,010	1,164	1,236
Federal-provincial tax rental agreements	366	—	—	—	—
Federal-provincial tax-sharing arrangements	—	354	398	460	474
Privileges, licences and permits	469	478	466	519	531
Government of Canada:					
Subsidies	23	22	60 ³	54 ³	53 ³
Share of income tax on power utilities	7	7	8	5	8
Liquor profits	153	163	174	181	187
Other revenue	40	44	60	61	61
Total net general revenue	1,790	2,023	2,176	2,444	2,550

¹ Ontario re-entered the corporation tax field.

² Increase due to the introduction of hospital insurance premiums by several provinces.

³ Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1957	1958	1959	1960 (Prel.)	1961 (Est.)
millions of dollars					
Transportation and communications	561	587	621	693	709
Health:					
Hospital care	228	264	287	401	442
Other	33	37	43	44	54
Total health	261	301	330	445	496
Social welfare:					
Aid to aged and blind persons	49	57	54	67	66
Aid to unemployed	24	30	40	45	60
Mothers' allowances	23	31	39	39	36
Other	47	50	58	60	60
Total social welfare	143	168	191	211	222
Total health and social welfare	404	469	521	656	718
Education	362	452	521	602	668
Natural resources and primary industries	133	147	158	171	186
Debt charges (excluding debt retirement)	55	55	55	59	69
Contributions to municipalities	41	54	61	66	71
Other expenditures	215	269	288	339	335
Total net general expenditure excluding debt retirement	1,771	2,033	2,225	2,586	2,756

**TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)**

Fiscal Year Ending March 31, 1961

[illegible]

¹ Includes expenditures under the various hospital insurance plans. See the Introduction for details.

² Now merged with other "social allowances" in the provincial Estimates and included in item 8 in these statistics.

Provision for debt retirement in the provincial current account Estimates was as follows: Nfld. 1,825; P.E.I. 940; N.S. nil; N.B. 4,930; Que. 4,470; Ont. 13,120;

⁴ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges, 4,220; Sask. nil; Alta. 3,130; B.C. nil.

⁵ Includes home-owner subsidies 13,440.

⁶ Does not include expenditures by the provincial toll road authorities.

¹ Includes authorizations for capital expenditures 26,400, all of which may not be spent in the fiscal year ending March 31, 1961.

Fiscal Year Ended March 31, 1960

¹ Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

⁴ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

⁵ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

⁶ Estimated collection of arrears.

⁷ Actual payments by the federal Department of Finance including adjustments for the previous years.

⁸ Includes Atlantic Provinces Adjustment Grant 7,500; transitional grant 700; additional subsidy 7,300.

⁹ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

2 Not separable from item 2.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

⁵ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act suspended under terms of the 1931 tax rental agreements in all provinces except Quebec.

6 Estimated collection of arrears.

⁶ Includes Atlantic Provinces Adjustment Grant 7 500 transitional grant 700 transitional grant 11 200.

⁹ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

**TABLE 5. Net General Expenditure (Preliminary)
(Current and Capital)**

Fiscal Year Ended March 31, 1960

No.	Function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Transportation and communications:											
1	Highways, roads and bridges	17, 195	8, 965	27, 400	28, 370	154, 720	256, 980	38, 700	31, 215	65, 920	58, 390	687, 855
2	Other	105	65	800	580	480	20	50	325	370	1, 790	4, 585
3	Total transportation and communications	17, 300	9, 030	28, 200	28, 950	155, 200	257, 000	38, 750	31, 540	66, 290	60, 180	692, 440
	Health and social welfare:											
	Health:											
4	Hospital care¹	8, 130	1, 450	14, 060	9, 900	70, 800	165, 000	19, 080	30, 400	39, 780	42, 700	401, 300
5	Other	2, 330	380	1, 750	1, 340	8, 700	8, 900	2, 190	5, 380	4, 850	8, 130	43, 950
6	Sub-total health	10, 460	1, 830	15, 810	11, 240	79, 500	173, 900	21, 270	35, 780	44, 630	50, 830	445, 250
	Social welfare:											
7	Aid to aged and blind persons	2, 070	340	2, 000	2, 140	12, 000	13, 800	1, 975	3, 600	16, 250	13, 030	67, 205
8	Aid to unemployed and unemployables	7, 270	230	1, 150	600	10, 000	9, 150	3, 425	2, 110	2, 850	8, 350	45, 135
9	Mothers' allowances	²	120	2, 020	1, 370	20, 000	12, 190	³	1, 950	1, 280	²	38, 930
10	Other	1, 400	160	980	620	31, 900	10, 000	2, 500	3, 250	4, 450	4, 600	59, 860
11	Sub-total social welfare	10, 740	850	6, 150	4, 730	73, 900	45, 140	7, 900	10, 910	24, 830	25, 980	211, 130
12	Total health and social welfare	21, 200	2, 680	21, 960	15, 970	153, 400	219, 040	29, 170	46, 690	69, 460	76, 810	656, 380
13	Education	15, 400	2, 200	20, 310	11, 200	137, 800	213, 100	26, 250	34, 920	75, 590	65, 300	602, 070
14	Natural resources and primary industries	2, 500	760	4, 140	4, 280	60, 000	39, 050	9, 620	12, 430	17, 180	21, 480	171, 440
15	Debt charges (exclusive of debt retirement)³	2, 200	1, 670	8, 450	6, 650	11, 800	42, 650	-855⁴	-600⁴	-13, 400⁴	730	59, 295
16	Contributions to municipalities	270	360	1, 040	5, 470	250	29, 400	2, 735	—	15, 150	11, 100	65, 775
17	Other expenditures	8, 830	1, 800	9, 200	7, 330	82, 150	117, 760	19, 900	17, 920	28, 780	44, 780⁵	338, 450
18	Total net general expenditure (exclusive of debt retirement)	67, 700	18, 500	93, 300	79, 850	600, 600⁶	918, 000	125, 570	142, 900	259, 050	280, 380⁶	2, 585, 850

¹ Includes expenditures under the various hospital insurance plans. See the Introduction for details.

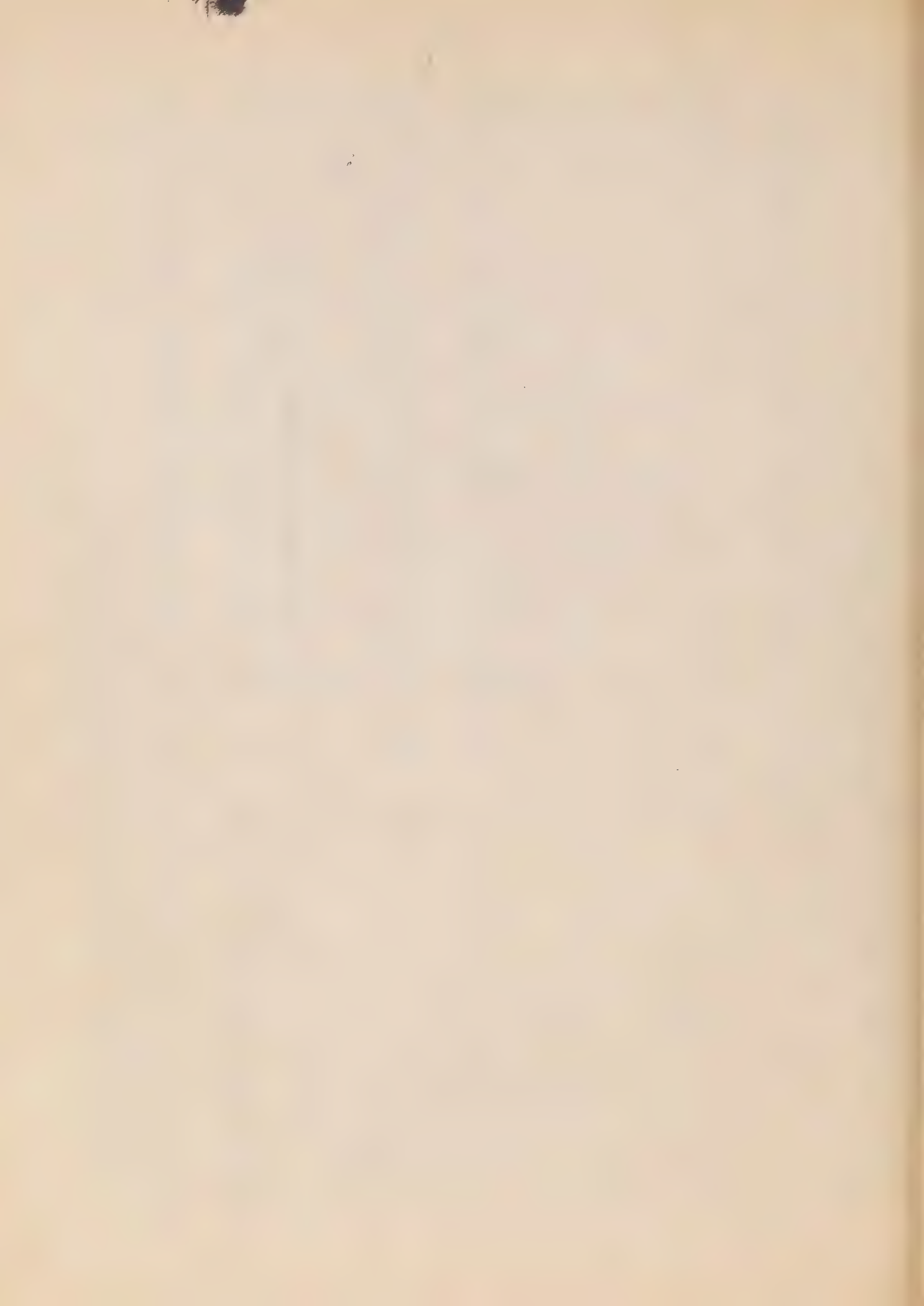
² Replaced by "Social Assistance" which is included in item 8.

Replaced by Social Assistance which is included in item 6.
Provision for debt retirement was as follows: Nfld. 1,700; P.E.I. 720; N.S. nil; N.B. 6,550; Que. 4,700; Ont. 12,550; Man. 2,655; Sask. nil; Alta. 1,850; B.C.

⁴ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges, 27,350.

⁵ Includes home-owner subsidies 7,436.

⁶ Does not include expenditures by the toll road authorities, includes home-owner subsidies 1,130.



CATALOGUE No.

68-205

ANNUAL

Government
Publications



CANADA. BUREAU OF STATISTICS

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1961

Preliminary (Second Analysis) 1960

(Fiscal Years Ended March 31, 1962 and 1961)



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ERRATA

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS
REVENUE AND EXPENDITURE
SUMMARY OF ESTIMATES 1961, PRELIMINARY 1960
(Fiscal years ended March 31, 1962 and 1961)

The following section should be substituted on page 6 of the above-named report (Catalogue No. 68-205):

REVIEW OF PRELIMINARY DATA FOR 1960-61

Of the \$2,554 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1961, \$1,244 million or just under half (49%) was from taxes, and of these the greatest receipts were from the motor fuel and fuel oil tax and corporation income tax. Payments received from the federal government under the tax-sharing arrangements, subsidies and the share of income tax on power utilities made up 21% of the total, so that the balance of 30% came from all other sources.

Preliminary net general expenditure amounted to \$2,868 million. Of this total, 25% was spent on transportation and communications, chiefly highways, and approximately the same amount (24%) on education; 18% was expended for health purposes, nine-tenths of which went for hospital care - mainly under the various provincial hospital insurance plans.

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SYMBOL

The interpretation of the symbol used in the tables throughout this publication is as follows:

— to indicate nil and amounts under \$500.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1961

Preliminary (Second Analysis) 1960

(Fiscal Years Ended March 31, 1962 and 1961)

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. It also provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1961, prepared from preliminary statements contained in the Budget Speeches delivered in 1960, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

Because of the variations in accounting and financial reporting methods in use among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

REVIEW OF ESTIMATES DATA FOR 1961-62

Total tax revenue is estimated at nearly \$1,400 million for the fiscal year ending March 31, 1962, up \$156 million from the preliminary total for the year ended March 31, 1961. Several increases in tax rates are reflected in the higher estimates, as well as expected increases in population, in consumer spending, in highway traffic and in general economic activity.

In Quebec the corporation income tax rate for the 1961 taxation year was raised from 10% to 12% and exemptions allowed in arriving at taxable personal income were lowered. Revenue from these sources is estimated to be respectively \$20 million and \$17 million higher in 1961-62 than in 1960-61 (see items 2 and 3 of tables 1 and 4). The Quebec special tax on spirits (item 5 of table 4) has been abolished; instead, all alcoholic beverages served in restaurants, hotels, etc., is now subject to the 5% meals tax (item 10 of table 1).

Six provinces announced increases in the tax payable on sales of gasoline and other fuels for use in motor vehicles. Nova Scotia increased the rate from 17 cents to 19 cents per gallon, New Brunswick the gasoline tax from 15 cents to 18 cents and the diesel fuel tax from 15 cents to 23 cents, Manitoba the gasoline tax from 11 cents to 14 cents and the diesel fuel tax from 11 cents to 17 cents, Saskatchewan the gasoline tax from 12 cents to 14 cents, and the tax on diesel fuel from 12 cents to 17 cents, Alberta the gasoline tax from 10 cents to 12 cents and the diesel fuel tax from 12 cents to 14 cents and

in British Columbia the gasoline tax was raised from 10 cents to 13 cents and the tax on other motive fuels from 12 cents to 15 cents per gallon. Revenue from these motor fuel taxes (plus the fuel oil tax in British Columbia) is estimated at \$441 million in 1961-62, up \$39 million from 1960-61 (see item 7 of tables 1 and 4).

Revenue from general sales taxes (levied by eight provinces) is expected to be \$281 million in 1961-62 compared with \$211 million (levied by seven provinces) in 1960-61 (see item 9 of tables 1 and 4). In Prince Edward Island the estimated revenue of \$2 million from their 4% general sales tax introduced on July 1, 1960, reflects the first full year's collections. In Nova Scotia the rate was increased from 3% to 5%; the yield is expected to be about \$6 million higher than in 1960-61. Ontario introduced a 3% general sales tax on September 1, 1961; the yield for the last seven months of the 1961-62 fiscal year is estimated at \$61 million.

"Other taxes" consists mainly of revenue from the hospital insurance premiums in Prince Edward Island, New Brunswick (the premiums were abolished on July 1, 1960, and are reflected only in our 1960-61 revenue statistics), Ontario, Manitoba (the 50% increases in rates effective July 1, 1960, are first reflected in the 1961 revenue of the Hospital Services Fund and hence in our 1961-62 statistics) and Saskatchewan (increases in rates effective January 1, 1961, are reflected in the higher estimate of their other taxes in 1961-62).

In New Brunswick and Saskatchewan, liquor profits (item 23) are expected to rise as a result of increases in prices of alcoholic beverages sold by the Liquor Boards.

Total net general expenditures are estimated at \$3,097 million in 1961-62, up \$229 million from the preliminary total of \$2,868 million in 1960-61.

A review of the various provincial hospital insurance schemes was given in last year's Estimates Commentary. At that time the dates of commencement and methods of financing the provinces' share of the costs and the coverage provided by the schemes were described. (The federal government's contributions amounting to approximately half the provincial gross expenditure under the scheme are offset against hospital expenditures in these "net" general statistics.) When Quebec's hospital insurance scheme commenced on January 1, 1961, all ten provinces were providing this service. Certain amounts which were paid to hospitals under former arrangements are now paid under the hospital insurance schemes instead; the introduction of hospital insurance did not involve all new expenditures. In addition to hospital insurance expenditures, item 4 of tables 2 and 5 of this report also includes construction grants paid to hospitals and the operation of mental and tuberculosis hospitals.

Several new types of welfare payments were announced by Quebec viz, provincial family allowances of \$10 per month to parents of adolescents from 16 to 18 years of age who are attending school (\$3½ million), supplementary allowances of \$10 per

month, where needed, to recipients of old age, blind and disabled pensions (\$6.7 million), allowances to needy widows and spinsters from age 60 (\$5 million).

Expenditures on education are again expected to increase substantially. Newfoundland, Manitoba and Alberta are building new provincial technical institutes. The Government of Quebec has undertaken to pay capital costs of universities; under a five-year plan the government expects to distribute \$175 million progressively as construction is carried on by the various universities. Ontario's grants to local schools are expected to increase \$23 million as a result of normal growth and \$7 million as a result of a new program under which \$5 per pupil will be paid to school boards for the reduction of residential and farm real estate taxes; increased grants will be paid in the following two years under this programme.

In a renewed effort to alleviate seasonal unemployment, the winter works programmes are being extended in many provinces. The federal government will pay 50% of the labour costs on a wide variety of capital projects carried out by municipal governments during the winter months. The provinces will pay varying additional grants towards these winter works projects.

The province of Alberta has instituted grants to municipalities in lieu of taxes. Estimated payments in 1961-62 are nearly \$3 million. New grants for construction of municipal police stations are also provided for by Alberta.

REVIEW OF PRELIMINARY DATA FOR 1960-61

Of the \$2,749 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1961, \$1.4 million or just over half (51%) was from taxes, and of these the greatest receipts were from the motor fuel and fuel oil tax and corporation income tax. Payments received from the federal government under the tax sharing arrangements, subsidies and the share of income tax on power utilities made up 20% of the total, so that the balance of 29% came from all other sources.

Preliminary net general expenditure amounted to \$3,097 million. Of this total, 24% was spent on education and approximately the same amount on transportation and communications, chiefly highways; nearly 20% was expended for health purposes, nine-tenths of which went for hospital care—mainly under the various provincial hospital insurance plans.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

Other Taxes, revenue item 12, includes hospital insurance premiums, where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Tax-sharing Arrangements, items 14 to 17. All provinces except Ontario and Quebec are renting the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government for a five-year period ending March 31, 1962. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

All provinces were offered the means by which they could obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, increased to 13 per cent for 1958-59 and the following three years, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capita provincial yields. The stabilization clause assures the provinces of at least as much revenue as they would have received had the former tax rental agreements continued. In these statistics the figures appearing in the Government of Canada statements have been substituted for amounts appearing in the provincial statements.

Privileges, Licences and Permits, revenue item 18, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 19. This item includes only general and unconditional grants, for example the B.N.A. Act subsidies and Atlantic Provinces Adjustment Grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 20. All provinces receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 23, combines revenue from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise

provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health—Other, expenditure item 5, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social Welfare—Other, expenditure item 10, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in tables 2 and 5. See tables 3 and 6 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In tables 3 and 6 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas tables 2 and 5 reflect only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

November 1, 1961.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, tables 1 and 4, item 22; privileges, licences and permit fees, included in item 18; taxes on the sale of liquor, item

5; and miscellaneous revenue such as fines, penalties and confiscations, included in item 23. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

Province	1958	1959	1960 (Prel.)	1961 (Prel.)	1962 (Est.)
thousands of dollars					
Newfoundland	3,823	3,958	3,900	3,750	3,830
Prince Edward Island	1,289	1,379	1,520	1,700	1,800
Nova Scotia	11,812	12,070	11,850	11,830	12,170
New Brunswick	7,361	7,513	7,935	8,280	9,740
Quebec	45,678	46,821	49,650	49,050	51,800
Ontario	68,510	73,146	77,600	81,500	82,200
Manitoba	10,638	11,459	12,250	14,610	14,170
Saskatchewan	11,764	12,560	13,105	13,840	14,100
Alberta	19,047	19,811	20,150	21,230	21,300
British Columbia	27,099	27,139	27,570	28,370	27,780
Total liquor control revenue	207,021	215,856	225,530	234,160	238,890

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1958	1959	1960 (Prel.)	1961 (Prel.)	1962 (Est.)
millions of dollars					
Newfoundland	39	62	60	64	65
Prince Edward Island	9	13	14	16	17
Nova Scotia	65	76	90	92	101
New Brunswick	62	71	77	88	85
Quebec	515	557	605	640	699
Ontario	595	647	772	830	911
Manitoba	74	77	99	111	121
Saskatchewan	136	141	146	148	157
Alberta	246	236	268	245	260
British Columbia	282	296	313	320	333
Total net general revenue	2,023	2,176	2,444	2,554	2,749

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1958	1959	1960 (Prel.)	1961 (Prel.)	1962 (Est.)
millions of dollars					
Newfoundland	48	62	68	74	72
Prince Edward Island	11	14	18	15	18
Nova Scotia	74	86	93	109	114
New Brunswick	64	71	80	95	87
Quebec	493	533	601	749	805
Ontario	657	742	918	954	1,090
Manitoba	76	98	126	128	136
Saskatchewan	124	137	143	150	157
Alberta	199	215	259	266	272
British Columbia	287	267	280	328	346
Total net general expenditure exclusive of debt retirement	2,033	2,225	2,586	2,868	3,097

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1958	1959	1960 (Prel.)	1961 (Prel.)	1962 (Est.)
millions of dollars					
Taxes:					
Corporations	41	48	35	37	38
Income - Corporations	215 ¹	226	263	285	311
Individuals	41	48	55	61	77
Property	8	9	8	9	9
Sales:					
Amusements and admissions	21	22	22	23	23
Motor fuel and fuel oil	346	364	382	402	441
General	183	187	209	211	281
Other	28	30	32	33	34
Succession duties	53	56	57	59	58
Other	19	20	101 ²	124	128
Total taxes	955	1,010	1,164	1,244	1,400
Federal-provincial tax-sharing arrangements	354	398	460	480	493
Privileges, licences and permits	478	466	519	522	542
Government of Canada:					
Subsidies	22	60 ³	54 ³	54 ³	54 ³
Share of income tax on power utilities	7	8	5	4	6
Liquor profits	163	174	181	186	190
Other revenue	44	60	61	64	64
Total net general revenue	2,023	2,176	2,444	2,554	2,749

¹ Ontario re-entered the corporation tax field.

² Increase due to the introduction of hospital insurance premiums by several provinces.

³ Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1958	1959	1960 (Prel.)	1961 (Prel.)	1962 (Est.)
millions of dollars					
Transportation and communications	587	621	693	724	740
Health:					
Hospital care	264	287	401	466	552
Other	37	43	44	52	60
Total health	301	330	445	518	612
Social welfare:					
Aid to aged and blind persons	57	54	67	65	74
Aid to unemployed	30	40	45	79	78
Mothers' allowances	31	39	39	38	39
Other	50	58	60	61	64
Total social welfare	168	191	211	243	255
Total health and social welfare	469	521	656	761	867
Education	452	521	602	700	753
Natural resources and primary industries	147	158	171	204	202
Debt charges (excluding debt retirement)	55	55	59	63	80
Contributions to municipalities	54	61	66	69	75
Other expenditures	269	288	339	347	380
Total net general expenditure excluding debt retirement	2,033	2,225	2,586	2,868	3,097

TABLE 1. Net General Revenue (Estimated)
Fiscal Year Ending March 31, 1962

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.E.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	290 ¹	85 ¹	830 ¹	725 ¹	28,600	—	1,350 ¹	710 ¹	2,300 ¹	3,000 ¹	37,890
	Income:											
2	Corporations ³	—	—	—	—	118,500	192,015	—	—	—	—	310,515
3	Individuals ⁴	—	—	—	—	77,500	—	—	—	—	—	77,500
4	Property	—	—	90	230	—	2,315	—	—	—	5,880	8,515
	Sales:											
5	Alcoholic beverages	—	410	—	—	—	—	—	—	—	—	410
6	Amusements and admissions	90	60	380	275	7,895	9,785	685	100	805	2,760	22,835
7	Motor fuel and fuel oil	6,100	2,650	19,150	15,370	106,950	167,835	21,030	25,850	35,200	40,670	440,805
8	Tobacco	—	325	—	1,875	22,565	—	—	—	—	—	24,765
9	General	12,000	2,000	16,040 ⁵	9,250	68,890	61,000	—	23,200	—	88,660	281,040
10	Other commodities and services	—	—	300	—	8,675	—	—	—	—	—	8,975
11	Succession duties ⁹	—	—	—	—	23,500	35,000	—	—	5 ⁶	—	58,506
12	Other	300	1,175	89	90	1,465	94,120	18,060	12,540	45	110	127,994
13	Total taxes	18,780	6,705	36,880	27,815	464,540	562,070	41,125	62,400	38,355	141,080	1,399,750
	Federal-provincial tax-sharing arrangements: ⁷											
14	Tax rental agreements	5,434	1,197	11,720	9,368	—	121,607	26,398	18,041	40,950	65,239	299,954
15	Tax equalization	15,369	3,461	20,752	17,779	73,055	—	14,054	22,684	17,688	7,329	192,171
16	Revenue stabilization	—	81	—	—	—	—	—	—	—	1,244	1,325
17	Total tax-sharing arrangements	20,803	4,739[*]	32,472	27,147	73,055	121,607	40,452	40,725	58,638	73,812	493,450
18	Privileges, licences and permits	5,455	1,020	8,495	8,960	106,800	153,075	16,860	29,030	131,680	80,070	541,445
	Government of Canada:											
19	Subsidies	17,069 ⁸	3,157 ⁹	9,557 ⁹	9,180 ⁹	3,241	3,641	2,054	2,106	2,395	1,649	54,049
20	Share of income tax on power utilities	175	51	450	100	1,500	1,000	—	50	1,200	1,250	5,776
21	Total Government of Canada	17,244	3,208	10,007	9,280	4,741	4,641	2,054	2,156	3,595	2,899	59,825
22	Liquor profits	2,005	1,330	11,800	9,680	37,000	55,600	11,070	13,965	20,090	27,315	189,855
23	Other revenue	743	503	1,906	1,928	12,744	13,942	9,039 ¹⁰	8,389	7,242	7,879	64,315
24	Total net general revenue	65,030	17,505	101,560	84,810	698,880	910,935	120,600	156,665	259,600	333,055	2,748,640

¹ Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2 at this time.

Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

⁴ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

* Includes special taxes on spirits and tobacco levied under the Hospital Tax Act. † Suspended under terms of the 1937 tax rental agreements in all provinces except

Includes special taxes on spirits
Estimated collection of arrears

⁶ Estimated collection of arrears.
⁷ Estimated by the Federal Department of Finance have been substituted for amounts appearing in the provincial Estimates.
⁸ Estimated by the Federal Department of Finance have been substituted for amounts appearing in the provincial Estimates.

7 Estimates by the federal Department of Finance have been substituted for amounts
includes Atlantic Provinces Adjustment Grant 7 500 and additional subsidy 8 000

^a Includes Atlantic Provinces Adjustment Grant 7,500 and additional subsidy 8,000.

Includes Atlantic Provinces Adjustment Grant: P.E.I.

**TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)**

Fiscal Year Ending March 31, 1962

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Transportation and communications:											
1	Highways, roads and bridges	15,210	5,515	29,590	24,025	180,000	271,050	30,160	29,410	68,795	81,265	735,020
2	Other	45	75	820	525	645	—	40	750	380	1,780	5,060
3	Total transportation and communications	15,255	5,590	30,410	24,550	180,645	271,050	30,200	30,160	69,175	83,045	740,080
	Health and social welfare:											
	Health:											
4	Hospital care ¹	7,385	2,595	22,130	16,470	119,935	226,500	27,275	34,450	41,025	54,035	551,800
5	Other	2,125	370	2,070	1,750	15,645	12,300	2,850	7,375	5,250	10,245	59,980
6	Sub-total health	9,510	2,965	24,200	18,220	135,580	238,800	30,125	41,825	46,275	64,280	611,780
	Social welfare:											
7	Aid to aged and blind persons	1,910	640	2,010	2,145	24,840	12,700	1,985	4,685	10,475	12,715	74,105
8	Aid to unemployed and unemployables ..	5,395	200	3,615	2,685	32,015	12,620	4,310	3,100	5,710	8,855	78,505
9	Mothers' allowances	²	140	²	²	22,500	13,320	²	1,970	1,000	²	38,930
10	Other	1,590	200	1,210	1,170	30,895	12,030	3,300	3,370	4,500	5,285	63,550
11	Sub-total social welfare	8,895	1,180	6,835	6,000	110,250	50,670	9,595	13,125	21,685	26,855	255,090
12	Total health and social welfare	18,405	4,145	31,035	24,220	245,830	289,470	39,720	54,950	67,960	91,135	866,870
13	Education	19,750	3,430	25,850	12,975	183,515	275,970	33,380	41,225	76,320	80,540	752,955
14	Natural resources and primary industries	3,160	830	4,700	5,285	73,370	45,520	13,110	11,365	19,560	24,940	201,840
15	Debt charges (exclusive of debt retirement) ³ ..	3,850	1,680	10,780	7,480	16,275	53,930	2,415	-500 ⁴	-15,250 ⁴	-425 ⁴	80,235
16	Contributions to municipalities	415	370	1,375	5,510	250	35,050	2,720	10	17,970	11,150	74,820
17	Other expenditure	11,290	2,040	10,150	6,920	105,050	119,100	14,030	19,290	36,315	55,515 ⁵	379,700
18	Total net general expenditure exclusive of debt retirement	72,125	18,085	114,300	86,940	804,935⁶	1,090,090	135,575	156,500	272,050	345,900⁷	3,096,500

[†] Includes expenditures under the various hospital insurance plans. See the Introduction for details.

² Now merged with other "social allowances" in the provincial Estimates and included in item 8 in these statistics.

now merged with other social allowances in the provincial estimates and included in item 8 in these statistics.
 3 Provision for debt retirement in the provincial current account estimates was as follows: Nfld. 2,305; P.E.I. 985; N.S. nil; N.B. 4,825; Que. 4,850; Ont. 17,275; Man. 5,070; Sask. nil; Alta. 2,050; B.C. nil.

5,070; Sask. nil; Alta. 2,050; B.C. nil.
 * Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

³ Includes home-owner subsidies 14,750.

³ Does not include expenditures by the provincial toll road authorities.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Estimated)
Fiscal Year Ending March 31, 1962

[illegible]¹ Excludes amounts paid directly to municipal hospital boards.

² Excludes amounts paid directly to municipal hospitals.

³ Excludes grants estimated at 15,650 to primary and secondary schools which are operated on a religious denominational basis.

* Excludes grants estimated at 13,050 to primary and secondary schools which are operated on a non-profit basis.

- * Does not include payments on account of school
- * Includes winter works and civil defence grants.

TABLE 4. Net General Revenue (Preliminary)

Fiscal Year Ended March 31, 1961

No.	Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	295 ¹	85 ¹	830 ¹	680 ¹	27,770	²	1,300 ¹	725 ¹	2,115 ¹	2,870 ¹	36,670
	Income:											
2	Corporations ³	—	—	—	—	98,490	187,000	—	—	—	—	285,490
3	Individuals ⁴	—	—	—	—	60,680	—	—	—	—	—	60,680
4	Property	—	—	95	220	—	2,300	—	15 ⁶	—	6,110	8,740
	Sales:											
5	Alcoholic beverages	—	385	—	—	2,010	—	—	—	—	—	2,395
6	Amusements and admissions	90	65	385	275	7,370	10,000	690	95	780	2,920	22,570
7	Motor fuel and fuel oil	5,720	2,400	16,320	12,875	101,130	165,300	16,400	22,030	27,050	32,410	401,535
8	Tobacco	—	305	—	1,800	22,140	—	—	—	—	—	24,245
9	General	10,665	1,200	10,320 ⁸	9,080	69,450	—	—	23,170	—	87,530	211,415
10	Other commodities and services	—	—	300	—	6,870	—	—	—	—	—	7,170
11	Succession duties ⁵	—	—	—	—	22,850	36,000	—	5 ⁶	—	—	58,860
12	Other	275	1,130	90	7,590	1,420	90,900	13,060	9,020	50	100	123,635
13	Total taxes	17,045	5,570	28,340	32,520	420,180	491,500	31,450	55,060	30,000	131,940	1,243,605
	Federal-provincial tax-sharing arrangements:											
14	Tax rental agreements	5,068	1,138	11,224	9,333	—	113,792	25,974	16,855	39,636	65,643	288,663
15	Tax equalization	15,391	3,454	21,019	17,416	70,366	—	14,104	23,723	17,510	5,926	188,909
16	Revenue stabilization	—	210	—	—	—	—	—	—	—	2,117	2,327
17	Total tax-sharing arrangements⁷	20,459	4,802	32,243	26,749	70,366	113,792	40,078	40,578	57,146	73,686	479,899
18	Privileges, licences and permits	6,435	970	8,155	9,180	99,800	148,100	15,250	29,625	127,700	76,390	521,605
	Government of Canada:											
19	Subsidies	17,069 ⁸	3,157 ⁹	9,557 ⁹	9,179 ⁹	3,241	3,641	2,054	2,092	2,358	1,281	53,629
20	Share of income tax on power utilities	130	42	346	115	1,221	578	27	58	1,449	260	4,226
21	Total Government of Canada	17,199	3,199	9,903	9,294	4,462	4,219	2,081	2,150	3,807	1,541	57,855
22	Liquor profits	1,945	1,260	11,590	8,220	32,700	58,000	11,250	13,700	20,000	27,900	186,565
23	Other revenue	1,117	434	1,909	1,462	12,592	14,289	10,541 ¹⁰	7,137	6,647	7,958	64,086
24	Total net general revenue	64,200	16,235	92,140	87,425	640,100	829,900	110,650	148,250	245,300	319,415	2,553,615

¹ Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2 at this time.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

⁴ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

⁵ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

⁶ Estimated collection of arrears.

⁷ Actual payments by the federal Department of Finance including adjustments for the previous years.

⁸ Includes Atlantic Provinces Adjustment Grant 7,500, transitional grant 350, additional subsidy 7,650.

⁹ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

¹⁰ Includes transfer of revenue account surplus 8,017.

TABLE 6. Specified Gross Amounts Paid to Local Governments (Preliminary)

Fiscal Year Ended March 31, 1961

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars											
Grants-in-aid and shared-cost contributions:											
1	760	5	195	210	5,000	72,260	4,635	5,900	5,330	640	92,935
Health:											
2	—	—	550	—	—	—	—	5	—	—	555
3	105	—	—	—	3,000	2,380	125	200	1,250	320	7,380
Social welfare:											
4	—	—	—	—	—	5,750	—	—	—	300	6,050
5	—	20	800	1,530	—	20,900	825	5,050	2,480	17,400	49,005
6	—	—	—	—	—	3,500	195	—	—	330	4,025
7	—	2,320	16,000	8,970	96,500 ⁴	162,220	25,075	28,790	56,320	56,460	452,655
8	—	—	—	—	200	860	770	455	170	—	2,455
9	45	5	115	270	10,350	5,830	50	1,190	3,710	990	22,555
10	910	2,350	17,660	10,980	115,050	273,700	31,675	41,590	69,260	76,440	639,615
11	315	350	1,080	5,470	250	32,600	2,710	10	15,180	11,130	69,095
12	1,225	2,700	18,740	16,450	115,300	306,300	34,385	41,600	84,440	87,570	708,710

¹ Excludes amounts paid directly to municipal hospital boards.² Includes grants paid directly to teachers in P.E.I., N.B. and Que.³ Excludes grants estimated at 14,950 to primary and secondary schools which are operated on a religious denominational basis.⁴ Does not include payments on account of school loans assumed by the Province in 1947, 2,880.⁵ Includes winter works and civil defence grants.

CATALOGUE No.

68-205

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Government
Publications

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1962

Preliminary (Second Analysis) 1961

(Fiscal Years Ended March 31, 1963 and 1962)

Published by Authority of
The Honourable George Hees, Minister of Trade and Commerce

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SYMBOL

The interpretation of the symbol used in the tables throughout this publication is as follows:

— to indicate nil and amounts under \$500.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1962 Preliminary (Second Analysis) 1961

(Fiscal Years Ended March 31, 1963 and 1962)

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived mostly from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. The report also provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1962, prepared from preliminary statements contained in the Budget Speeches delivered in 1962, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

Because of the variations in accounting and financial reporting methods in use among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

REVIEW OF ESTIMATES DATA FOR 1962-63

Total tax revenue is estimated at \$2,009 million for the fiscal year ending March 31, 1963, an increase of \$537 million over the preliminary total for the year ended March 31, 1962. Increased sales tax revenue, and the new federal-provincial fiscal arrangements with regard to income taxes, are the major factors contributing to the higher estimates.

Federal-Provincial Fiscal Arrangements

New federal-provincial fiscal arrangements for a five-year period came into effect on April 1, 1962. They differ substantially from those of previous five-year periods. The "tax rental" system, in effect since 1942, has been discontinued. (For the five-year arrangements in effect up to March 31, 1962, see notes on page 7).

The federal government has reduced its rates of tax in the personal and corporation income tax fields enabling the provinces to step into these fields as they see fit to do so. The federal personal income tax is to be reduced 16 per cent in the first taxation year (1962) and one per cent more each year, up to 20 per cent in the fifth taxation year (1966). The federal corporation income tax has been reduced by 9 per cent of taxable income for the whole period of the new arrangements.

The provinces are not restricted to the rates of federal withdrawal from the income tax fields. For the 1962 taxation year, Manitoba and Saskatchewan have both levied a personal income tax at a rate 6 percentage points higher and a corporation income tax 1 percentage point higher than the rates of federal

withdrawal from these fields. In addition, the 1962 corporation income tax rates for Ontario and Quebec continue to be 2 percentage points higher than the rates of federal withdrawal. See table 1, items 2 and 3, for the estimated revenue from these provincial taxes.

The federal government offered to collect, (free of charge) the provincial income taxes, provided they were levied on the same basis as the federal income taxes. Quebec did not enter a collection agreement; Ontario will continue to collect its own corporation taxes; all other provincial personal and corporation income taxes will be collected by the federal government on behalf of the provinces.

As under the last Tax Rental Agreement, the federal government will pay to a province one half of the yield of the federal estate tax collected in the province if the province chooses not to levy a succession duty; in the case of provinces levying a succession duty, (Quebec and Ontario) the federal government will continue to abate its estate tax by 50 per cent. See table 1, item 11, for estimated revenue from provincial succession duties and item 15 for estimated provincial share of federal estate tax revenue.

The provinces will also continue to receive a share of the federal income tax collected from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam. See table 1, item 19, for the estimated provincial share.

Under the new arrangements, equalization payments will again be paid. However, the revenues to be "equalized" have been broadened to include 50 per cent of the revenues the provinces collect from natural resources. Once again there is a stabilization clause to provide a floor below which the payments will not be allowed to drop. See table 1, item 16, for estimated revenue from these sources.

The Atlantic Provinces Adjustment Grants are continued for another five years at the increased level of \$35 million per annum. See table 1, item 17, for the distribution of these grants. The Additional Grant to Newfoundland of \$8 million per annum is continued for the five-year period (item 18).

Effects of Tax Changes on 1962-63 Revenues

Of the total estimated revenue of \$3,095 million for the fiscal year ending March 31, 1963, \$2,009 million or 65 per cent is estimated to be from taxes. Of this latter item general sales taxes account for \$475 million. This represents an increase of \$126 million over the general sales tax revenue for the year ended March 31, 1962. Comprising this item is an estimated increase of \$26 million in Quebec as this is the first full year for the application of the increased provincial sales tax from 2 per cent to 4 per cent effective July 1, 1961. Ontario also shows an increase of \$87 million as this will be the first full year for the operation of the 3 per cent sales tax introduced on September 1, 1961. In Saskatchewan the provincial sales tax was increased on January 1, 1962, from 3 per cent to 5 per cent. Earmarked for the medical care plan was one and a half per cent of this 2 per cent increase, as well as a 1 per cent increase in the corporation income tax and a 6 per cent surcharge on personal income tax.

Mainly because of the new federal-provincial arrangements, the estimated corporation income tax shows an increase of \$118 million and the estimated individual income tax an increase of \$278 million over the corresponding preliminary figures for the year ended March 31, 1962.

Estimated Expenditures in 1962-63

Total net general expenditures are estimated at \$3,480 million in 1962-63, an increase of \$392 million over the preliminary total of \$3,088 million for the previous year. Estimated expenditure for health and welfare represents over 28 per cent of the total, for education approximately 28 per cent and for transportation and communications, mainly highways, over 21 per cent.

The general expenditures on education reflect the provincial share of construction costs of vocational and technical training schools, the construction of which were encouraged in the 1962-63 fiscal year by the offer of the federal government to contribute 75% of the approved capital cost. Some of these vocational schools will be operated by the provincial governments; other will be owned and operated by local school boards. Item 7 of tables 3 and 6 includes the gross grants, i.e. the federal and provincial governments' share, of municipal school construction projects to be carried out under the scheme.

The federal-provincial-municipal winter works programmes will be continued for another year. "Gross" grants to municipalities under the scheme are included in item 9 of tables 3 and 6.

REVIEW OF PRELIMINARY DATA FOR 1961-62

These statistics are derived from a wide variety of sources. Abridged actual statements were published by New Brunswick, Quebec, Saskatchewan and British Columbia in time for incorporation into this report. Very little information beyond the original estimates, tabled by the provinces a year and a half ago, was available for Manitoba and Alberta.

Actual unconditional payments by the federal government under the federal-provincial tax-sharing arrangements act, etc. were available from the Department of Finance and have been substituted for the provincial figures in every case.

Of the \$2,817 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1962, \$1,472 million or just over half (52.3%) was from taxes, and of these the greatest receipts were from motor fuel and fuel oil tax, and general sales tax. Payments received from the federal government under the tax sharing arrangements, subsidies, and the share of income tax on power utilities made up 19% of the total, so that the balance of 29% came from all other sources.

Preliminary net general expenditure amounted to \$3,088 million. Of this total 26.6% was spent on education and approximately 22% on transportation and communications, mainly highways, and 17% was expended for hospital care, mainly under the various provincial hospital insurance plans.

The 1961-62 fiscal year figures reflect the first full fiscal period of provincially-operated hospital insurance schemes for all ten provinces, Quebec's programme having started on January 1, 1961. Certain amounts which were paid to hospitals under former arrangements are now paid under the hospital insurance schemes; in other words the introduction of provincial hospital insurance programmes did not involve all new expenditures. The federal government's contributions, amounting to approximately half the provincial gross expenditures under the provincial schemes, are offset against hospital expenditures in these "net" general statistics. In addition to hospital insurance expenditures, item 4 of tables 2 and 5 of this report also includes net hospital construction grants to other authorities, net construction expenditures on provincially owned hospitals and net expenditures on mental and tuberculosis hospitals.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue.

Other Taxes, revenue item 12, includes hospital insurance premiums, where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Tax-sharing Arrangements, items 14 to 17 on table 4. All provinces except Ontario and Quebec rented the fields of personal and corporation income taxes, other corporation taxes and succession duties to the federal government for a five-year period ending March 31, 1962. Ontario agreed to rent only the personal income tax field. Quebec did not sign an agreement.

All provinces were offered the means by which they could obtain revenue yields from "standard rates of taxation" (viz, 10% of the federal tax on personal income, increased to 13 per cent for 1958-59 and the following three years, 9% of taxable corporate income and 50% of federal succession duties) equal to the average of the two highest per capita provincial yields. The stabilization clause assured the provinces of at least as much revenue as they would have received had the former tax rental agreements continued. In these statistics the figures appearing in the Government of Canada statements have been substituted for amounts appearing in the provincial statements.

Privileges, Licences and Permits, revenue item 21, table 1, and item 18, table 4, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial tax-sharing arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 19, table 4. This item includes only general and unconditional grants, for example the B.N.A. Act subsidies and Atlantic

Provinces Adjustment Grants. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 19, table 1, and item 20, table 4. All provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 23, tables 1 and 4, combines revenues from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health—Other, expenditure item 5, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social Welfare—Other, expenditure item 10, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in tables 2 and 5. See tables 3 and 6 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In tables 3 and 6 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas tables 2 and 5 reflect only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expenditure and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, tables 1 and 4, item 22; taxes on the sale of liquor, item 5; privileges, licenses and permit fees included in table 1, item 21, and table 4 item 18; miscellaneous

revenue such as fines, penalties and confiscations included in item 23 of the two tables. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

Province	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
thousands of dollars					
Newfoundland	3,958	4,380	4,403	4,830	4,390
Prince Edward Island	1,379	1,601	1,745	1,880	1,900
Nova Scotia	12,070	11,885	12,067	12,260	12,590
New Brunswick	7,513	7,933	8,269	9,580	9,840
Quebec	46,821	49,725	49,063	54,350	61,350
Ontario	73,146	78,030	81,787	83,700	85,800
Manitoba	11,459	12,880	14,586	12,070	15,100
Saskatchewan	12,560	13,252	13,840	13,240	13,900
Alberta	19,811	20,080	21,206	20,090	21,800
British Columbia	27,139	27,524	28,412	29,390	28,980
Total liquor control revenue	215,856	227,290	235,378	241,390	255,650

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Newfoundland	62	60	64	69	72
Prince Edward Island	13	14	16	17	19
Nova Scotia	76	91	92	101	108
New Brunswick	71	77	88	85	89
Quebec	557	605	640	755	816
Ontario	647	778	830	910	1,061
Manitoba	77	100	111	118	124
Saskatchewan	141	146	148	156	185
Alberta	236	279	245	260	276
British Columbia	296	314	320	346	345
Total net general revenue	2,176	2,464	2,554	2,817	3,095

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Newfoundland	62	65	74	78	84
Prince Edward Island	14	20	15	19	21
Nova Scotia	86	92	109	108	122
New Brunswick	71	80	95	94	96
Quebec	533	601	749	845	998
Ontario	742	898	954	1,037	1,174
Manitoba	98	128	128	138	155
Saskatchewan	137	142	150	159	184
Alberta	215	235	266	272	281
British Columbia	267	283	328	338	365
Total net general expenditure exclusive of debt retirement	2,225	2,544	2,868	3,088	3,480

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Taxes:					
Corporations	48	50	37	39	40
Income — Corporations	226	249	285	285	403
Individuals	48	55	61	85	363
Property	9	8	9	8	9
Sales:					
Amusements and admissions	22	23	23	24	25
Motor fuel and fuel oil	364	382	402	449	465
General	187	209	211	349	475
Other	30	32	33	37	39
Succession duties	56	56	59	65	64
Other	20	104 ¹	124	131	126
Total taxes	1,010	1,168	1,244	1,472	2,009
Government of Canada Payments:					
Federal-provincial tax-sharing arrangements ²	398	460	480	478	—
Equalization (including stabilization)	—	—	—	—	161
50% share of Federal estate tax	—	—	—	—	15
50% Share of income tax on power utilities	8	5	4	6	7
Subsidies ³	60	54	54	57	67
Total Government of Canada Payments	466	519	538	541	250
Privileges, licenses and permits	466	539	522	545	570
Liquor profits	174	179	186	193	204
Other revenue	60	59	64	66	62
Total net general revenue	2,176	2,464	2,554	2,817	3,095

¹ Increase due to the introduction of hospital insurance premiums by several provinces.

² Includes tax rentals, tax equalization and revenue stabilization.

³ Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1959	1960	1961 (Prel.)	1962 (Prel.)	1963 (Est.)
millions of dollars					
Transportation and communications	621	680	724	675	734
Health:					
Hospital care	287	391	466	524	602
Other	43	45	52	60	79
Total health	330	436	518	584	681
Social welfare:					
Aid to aged and blind persons	54	62	65	71	73
Aid to unemployed	40	41	79	90	96
Mothers' allowances	39	40	38	38	39
Other	58	63	61	79	97
Total social welfare	191	206	243	278	305
Total health and social welfare	521	642	761	862	986
Education	521	602	700	823	965
Natural resources and primary industries	158	174	204	200	209
Debt charges (excluding debt retirement)	55	57	63	80	100
Contributions to municipalities	61	66	69	74	78
Other expenditures	288	323	347	374	408
Total net general expenditure excluding debt re- tirement	2,225	2,544	2,868	3,088	3,480

TABLE 1. Net General Revenue (Estimated)
Fiscal year ending March 31, 1963

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
							thousands of dollars					
	Taxes:											
1	Corporations	300 ¹	85 ¹	890 ¹	675 ¹	30,000 ²	2	1,400 ¹	850 ¹	2,350 ¹	3,000 ¹	39,550
	Income:											
2	Corporations ³	4,938	1,115	7,003	5,654	114,000	185,010	16,718	11,480	24,326	32,837	403,081
3	Individuals ⁴	3,087	519	6,934	4,724	97,000	154,509	21,097	14,819	23,021	37,274	362,984
4	Property	—	—	90	385	—	2,221	—	—	—	6,160	8,856
	Sales:											
5	Alcoholic beverages	—	435	—	—	—	—	—	—	—	—	435
6	Amusements and admissions	90	64	385	265	8,600	11,130	690	100	905	3,070	25,299
7	Motor fuel and fuel oil	6,400	2,545	19,365	15,365	114,500	179,440	22,070	25,800	36,670	43,120	465,275
8	Tobacco	—	325	—	2,005	25,500	—	—	—	—	—	27,830
9	General	13,500	2,000	15,935	9,870	141,500	165,000	—	36,920	—	90,120	474,845
10	Other commodities and services	—	—	340	—	10,600	—	—	—	—	—	10,940
11	Succession duties	—	—	1 ⁵	—	24,000	40,000	—	—	—	—	64,001
12	Other	301	1,200	91	92	1,920	96,140	13,290	12,571	57	224	125,886
13	Total taxes	28,616	8,288	51,034	39,035	567,620	833,450	75,265	102,540	87,329	215,805	2,008,982
	Government of Canada:											
14	Statutory subsidies	1,656	657	2,132	1,745	3,964	4,624	2,089	2,116	2,816	1,672	23,471
	Federal-Provincial Fiscal Arrangements Act:											
15	Share of federal estate tax	390	74	1,317	1,110	—	—	1,804	1,098	2,421	7,064	15,278
16	Equalization (including stabilization)	13,132	3,285	19,277	15,278	67,064	—	12,781	22,526	7,903	—	161,246
17	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500	—	—	—	—	—	—	35,000
18	Newfoundland additional grant	8,000	—	—	—	—	—	—	—	—	—	8,000
19	Share of income tax on power utilities	175	48	400	—	3,800	600	—	55	1,500	350	6,928
20	Total Government of Canada	33,853	7,564	33,626	28,633	74,828	5,224	16,674	25,795	14,640	9,086	249,923
21	Privileges, licences and permits	6,235	950	8,900	9,650	116,300	149,030	17,120	32,500	144,920	84,180	569,785
22	Liquor profits	2,320	1,410	12,235	9,780	45,000	58,000	12,060	13,750	20,570	28,500	203,625
23	Other revenue	986	468	2,005	1,832	11,952	15,316	2,771	10,165	8,911	7,879	62,285
24	Total net general revenue	72,010	18,680	107,800	88,930	815,700	1,061,020	123,890	184,750	276,370	345,450	3,094,600

¹ Tax on premium income of insurance companies.

² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.

³ Collected by the federal government for all provinces except Quebec and Ontario.

⁴ Collected by the federal government for all provinces except Quebec.

⁵ Estimated collection of arrears.

TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)

Fiscal Year Ending March 31, 1963

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
thousands of dollars												
1	Transportation and communications:	19,580	6,475	30,020	23,440	184,165	266,100	34,000	28,530	59,920	75,680	727,910
2	Highways, roads and bridges	70	75	430	550	865	—	40	830	390	2,760	6,010
3	Other											
	Total transportation and communications	19,650	6,550	30,450	23,990	185,030	266,100	34,040	29,360	60,310	78,440	733,920
	Health and social welfare:											
	Health:											
4	Hospital care ¹	8,810	2,880	22,980	17,760	158,840	225,330	30,060	37,200	45,340	52,840	602,040
5	Other	2,550	490	2,130	2,020	16,520	13,270	3,540	22,450	6,000	10,080	79,050
6	Sub-total health	11,360	3,370	25,110	19,780	175,360	238,600	33,600	59,650	51,340	62,920	681,090
	Social welfare:											
7	Aid to aged and blind persons	2,270	670	2,240	2,480	17,870	16,530	2,320	4,650	9,990	14,360	73,380
8	Aid to unemployed and unemployables	6,570	420	4,080	2,960	35,830	16,310	5,760	6,190	7,730	9,670	95,520
9	Mothers' allowances	²	150	²	²	23,500	14,230	²	²	1,360	²	39,240
10	Other	1,820	230	1,290	1,230	60,520	13,650	3,780	4,010	4,910	5,650	97,090
	Sub-total social welfare	10,660	1,470	7,610	6,670	137,720	60,720	11,860	14,850	23,990	29,680	305,230
12	Total health and social welfare	22,020	4,840	32,720	26,450	313,080	299,320	45,460	74,500	75,330	92,600	986,320
13	Education	21,000	4,430	29,140	15,890	286,440	346,750	37,540	46,670	91,620	88,110	965,590
14	Natural resources and primary industries	3,290	920	4,870	5,300	72,580	46,780	16,400	12,600	20,180	26,440	209,360
15	Debt charges (exclusive of debt retirement) ³	4,460	1,760	12,180	8,650	20,290	60,940	4,440	—	15,130 ⁴	2,310	99,700
16	Contributions to municipalities	1,470	420	1,330	5,990	250	34,870	3,470	10	17,220	12,650	77,680
17	Other expenditure	11,920	2,230	11,520	9,350	120,430	119,740	13,890	20,660	31,730	66,320 ⁵	407,790
18	Total net general expenditure exclusive of debt retirement	83,810	21,150	122,210	95,620	998,100	1,174,500	155,240	183,600	281,260	364,870⁶	3,480,360

¹ Includes expenditures under the various hospital insurance plans. See the Introduction for details.

² Now merged with other "social allowances" in the provincial Estimates and included in item 8 in these statistics.

³ Provision for debt retirement in the provincial current account Estimates was as follows: Nfld. 2,544; P.E.I. 970; N.S. nil; N.B. 5,035; Que. 10,360; Ont. 36,524.

⁴ 4,819; Sask. nil; Alta. 2,035; B.C. nil.

⁵ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁶ Includes home-owner subsidies 15,000.

⁷ Does not include expenditures by the provincial toll road authorities.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Estimated)

Fiscal Year Ending March 31, 1963

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Grants-in-aid and shared-cost contributions:											
1	Transportation and communications (roads) ...	280	80	200	230	10,100	79,050	4,060	6,450	5,690	650	106,790
	Health:											
2	Hospital care ¹	—	—	650	—	—	—	—	—	—	—	650
3	Other	230	—	—	—	5,960	3,040	200	670	1,400	340	11,840
	Social welfare:											
4	Aid to aged persons	—	—	—	—	—	10,270	—	—	—	—	10,270
5	Aid to unemployed and unemployables	—	20	1,320	1,820	—	23,300	1,450	9,000	2,750	18,000	57,660
6	Other	—	—	—	260	—	4,660	270	—	—	—	5,190
7	Education (schools operated by local authorities) ²	—	2,930	18,350	10,410	166,970 ⁴	326,100	27,970	34,370	75,000	63,880	725,980
8	Natural resources and primary industries	—	—	—	10	380	870	480	130	250	10	2,130
9	Other ⁵	110	150	110	370	17,980	11,500	660	2,290	5,650	4,950	43,770
10	Sub-total items 1 to 9	620	3,180	20,630	13,100	201,390	458,790	35,090	52,910	90,740	87,830	964,280
11	Shared-revenue contributions, subsidies and grants in lieu of taxes	1,470	420	1,330	5,990	250	34,870	3,470	10	17,220	12,650	77,680
12	Total amounts paid to local governments ..	2,090	3,600	21,960	19,090	201,640	493,660	38,560	52,920	107,960	100,480	1,041,960

thousands of dollars

¹ Excludes amounts paid directly to municipal hospital boards.² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.³ Excludes grants estimated at 16,790 to primary and secondary schools which are operated on a religious denominational basis.⁴ Does not include payments on account of school loans assumed by the Province in 1947, 3,465.⁵ Includes winter works and civil defence grants.

TABLE 4. Net General Revenue (Preliminary)

Fiscal Year Ended March 31, 1962

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	270 ¹	85 ¹	890 ¹	720 ¹	29,570	166,000	1,350 ¹	850 ¹	2,300 ¹	2,950 ¹	38,985
	Income:											
2	Corporations ³	—	—	—	—	118,810	166,000	—	—	—	—	284,810
3	Individuals ⁴	—	—	—	—	85,080	—	—	—	—	—	85,080
4	Property	—	—	90	280	—	2,230	—	10	—	5,850	8,460
	Sales:											
5	Alcoholic beverages	—	430	—	—	140	—	—	—	—	—	570
6	Amusements and admissions	85	65	390	310	7,830	10,770	690	110	805	3,120	24,175
7	Motor fuel and fuel oil	6,735	2,640	18,860	15,400	107,800	173,000	21,480	25,850	35,200	41,840	448,805
8	Tobacco	—	330	—	1,960	24,340	—	—	—	—	—	26,630
9	General	13,415	2,000	15,650 ⁵	9,530	115,050	78,000	—	22,500	—	92,590	348,735
10	Other commodities and services	—	—	330	—	9,060	—	—	—	—	—	9,390
11	Succession duties ⁶	—	—	—	—	25,470	40,000	—	5 ⁶	—	—	65,480
12	Other	325	1,090	90	90	2,050	95,410	19,640	12,215	45	230	131,185
13	Total taxes	20,830	6,640	36,300	28,290	525,200	565,410	43,160	61,540	38,355	146,580	1,472,305
	Federal-provincial tax-sharing arrangements: ⁷											
14	Tax rental agreements	8,883	1,776	14,145	10,227	—	120,652	28,478	19,347	43,524	65,530	312,562
15	Tax equalization	11,195	2,812	18,172	16,006	60,448	—	11,933	21,222	14,862	5,902	162,552
16	Revenue stabilization	—	193	—	—	—	—	—	—	—	2,950	3,143
17	Total tax-sharing arrangements	20,078	4,781	32,317	26,233	60,448	120,652	40,411	40,569	58,386	74,382	478,257
18	Privileges, licences and permits	6,700	950	8,430	9,540	107,300	147,740	16,890	30,800	131,680	84,950	544,980
	Government of Canada:											
19	Subsidies	17,156 ⁸	3,157 ⁹	9,632 ⁹	9,245 ⁹	3,964	4,624	2,089	2,116	2,816	1,672	56,471
20	Share of income tax on power utilities	149	54	475	93	2,064	651	53	59	1,870	928	6,396
21	Total Government of Canada	17,305	3,211	10,107	9,338	6,028	5,275	2,142	2,175	4,686	2,600	62,867
22	Liquor profits	2,560	1,400	12,040	9,520	37,250	56,600	12,070	13,050	20,090	28,860	193,440
23	Other revenue	1,287	448	2,046	1,719	18,774	14,483	3,527	7,716	7,233	8,328	65,561
24	Total net general revenue	68,760	17,430	101,240	84,640	755,000	910,160	118,200	155,850	260,430	345,700	2,817,410

¹ Tax on premium income of insurance companies. Other corporation taxes have been suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

² Not separable from item 2 at this time.

³ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec and Ontario.

⁴ Suspended under terms of the 1957 tax rental agreements in all provinces except Quebec.

⁵ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

⁶ Estimated collection of arrears.

⁷ Actual payments by the federal Department of Finance have been substituted for amounts appearing in the provincial statements.

⁸ Includes Atlantic Provinces Adjustment Grant 7,500 and additional subsidy 8,000.

⁹ Includes Atlantic Provinces Adjustment Grant: P.E.I. 2,500; N.S. 7,500; N.B. 7,500.

**TABLE 5. Net General Expenditure (Preliminary)
(Current and Capital)**

Fiscal Year Ended March 31, 1962

[illegible]

! Includes expenditures under the various hospital insurance plans. See the Introduction for details.

² Replaced by "Social Assistance" which is included in item 8.

provision for debt retirement was as follows: Nfld. 2,335; P.E.I. 888; N.S. nil; N.B. 4,873; Que. 4,677; Ont. 35,802; Man. 4,817; Sask. nil; Alta. 2,051; B.C. nil.

⁴ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁵ Includes home-owner subsidies 14,826.

* Includes home-ownel subsidies 14,820.

Fiscal Year Ended March 31, 1962

thousands of dollars

¹ Excludes amounts paid directly to municipal hospital boards.
² Includes grants paid directly to teachers in P.E.I., N.B. and Que.

² Includes grants paid directly to teachers in P.E.I., N.B. and Que.

³ Excludes grants estimated at 15,650 to primary and secondary schools which are operated on a religious denominational basis.

Does not include payments on account of school loans assumed by the Province in 1947, 4,564.





CANADA

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1963 Preliminary (Second Analysis) 1962

(Fiscal Years Ended March 31, 1964 and 1963)



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- to indicate nil and amounts under \$500.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1963

Preliminary (Second Analysis) 1962

(Fiscal Years Ended March 31, 1964 and 1963)

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived mostly from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. The report also provides condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1963, prepared from preliminary statements contained in the Budget Speeches delivered in 1963, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end.

Because of the variations in accounting and financial reporting methods in use among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

REVIEW OF ESTIMATES DATA FOR 1963-64

Total tax revenue is estimated at \$2,218 million for the fiscal year ending March 31, 1964, an increase of \$143 million or 7 per cent over the preliminary total for the year ended March 31, 1963. Higher revenue from the general sales tax, and from the increased taxes in certain provinces on motor fuel and fuel oil sales, together with larger revenue from the corporation and individual income taxes, continue to be the main factors contributing to these higher estimates.

Of the total estimated revenue of \$3,360 million for the fiscal year ending March 31, 1964, \$2,218 million or 66% is estimated to be from taxes. Of the total tax revenue of \$2,218 million, the general sales tax accounts for 23.8 per cent, motor fuel and fuel oil taxes for 23.5 per cent, corporation income tax for 18.8 per cent and individual income tax for slightly over 18.8 per cent.

Tax Changes in 1963-64

In Prince Edward Island the general sales tax was increased from 4 per cent to 5 per cent, and the tax on motor fuel raised from 16 cents to 18 cents per gallon, both increases effective April 23, 1963. It is anticipated that these rate changes will result in increases of \$320 thousand in the revenue from the tax under "The Gasoline Tax Act", and \$550 thousand in the general sales tax revenue of the province.

In Quebec the motor vehicle fuel oil tax was increased from 13 cents to 15 cents and the diesel fuel tax from 18.5 cents to 21 cents per gallon, effective April 5, 1963. It is estimated that these increases in tax rates and increased sales will result in additional revenue of approximately \$27 million over revenue from this source for the 1962-63 fiscal period.

In Ontario an amendment to the retail sales tax exemption was made; the 3 per cent tax will apply to sales of 21 cents and over instead of to sales of 17 cents and over. Also, the rate of tax on the net profits in excess of \$10,000 of logging operations was raised from 9 per cent to 10 per cent, with a tax credit of one third of the tax provided.

In Manitoba a new tax was introduced on the purchase of tobacco products at the rate of one fifth of one cent on each cigarette, with corresponding charges on cigars, and a tax of one cent per one half ounce on manufactured tobacco. It is estimated that an additional \$2,250 thousand in revenue will be received from this source.

British Columbia now levies succession duties, effective April 1, 1963. As in the case of Ontario and Quebec, an abatement of 50 per cent of the federal estate tax otherwise payable will be allowed. The amusement tax in British Columbia was abolished.

Estimated Expenditures in 1963-64

Total net general expenditures are estimated at \$3,710 million in 1963-64, an increase of \$267 million over the preliminary total of \$3,443 million for the previous year. Estimated expenditure on education represents over 28 per cent of the total expenditure, health and welfare a further 28 per cent, and an additional 20 per cent was allocated to transportation and communications, mainly highways.

The net general expenditures on education again reflect the provincial share of construction costs of vocational and technical training schools, the construction of which is further encouraged in 1963-64 by the offer of the federal government to continue the contribution of 75 per cent of the approved capital cost until a specified total is reached for each province. It will then be reduced to 50 per

cent of the approved capital costs. Item 7 of Table 3, and item 4 of Table 6 include the gross grants, i.e. the federal and provincial governments' share of municipal school construction projects to be carried out under the scheme.

The municipal winter works program will be continued with a ceiling of \$100,000 instead of \$50,000 on individual projects, but the seven and one-half months qualifying period in 1962-63 will be cut to six months in the 1963-64 period; the federal government will pay 50 per cent of the payroll costs except for projects in municipalities in "designated areas" where the federal share will be increased to 60 per cent of payroll expenditures, to encourage a higher level of winter employment in those areas. "Gross" grants to municipalities under the scheme are included in item 9 of Table 3, and in item 6 of Table 6.

REVIEW OF PRELIMINARY DATA FOR 1962-63

These statistics are derived from a wide variety of sources. Abridged actual statements were published by New Brunswick, Quebec, Saskatchewan and British Columbia in time for incorporation into this report. Very little information beyond the original estimates, tabled by the provinces a year and a half ago, was available for Manitoba and Alberta.

Actual unconditional payments by the federal government under the federal-provincial tax-sharing arrangements act, and the federal-provincial fiscal arrangements act etc. were available from the Department of Finance and have been substituted for the provincial figures in every case.

Of the \$3,227 million net general revenue of the ten provincial governments for the fiscal year ended March 31, 1963, \$2,075 million or over 64 per cent was taxes, and of these the largest receipts were

from the general sales tax (24.9 per cent) and from the motor fuel and fuel oil taxes (23.1 per cent). Revenue from corporation income tax and individual income tax accounted for 19.7 per cent and 17.3 per cent, respectively, of the total tax revenue.

Preliminary net general expenditure amounted to \$3,443 million. Of this total 28.3 per cent was spent on education, 27.5 per cent on health and social welfare, and 21.0 per cent on transportation and communications.

In Prince Edward Island the hospital insurance premiums were abolished on November 30, 1962. In Saskatchewan the medical care insurance plan was introduced on July 1, 1962 but the first six months coverage was provided "free". The annual premium was set at \$12.00 per annum for single persons, and \$24.00 per annum for families for 1963.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue. Tables 7 and 8 are included herewith to explain as clearly as possible the differences between the revenue and expenditure Budgetary Estimates submitted to the provincial legislatures and the net general revenue and expenditure as they appear in tables 1 and 2 of this report.

Other Taxes, revenue item 12, includes hospital and medical insurance premiums where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Fiscal Arrangements Act, items 15 to 18 of Tables 1 and 4. The federal-provincial fiscal arrangements which came into effect on April 1, 1962, cover a five-year period. The federal government reduced its rates in the personal and corporation income tax fields enabling the provinces to enter these fields as they see fit to do so. The federal personal income tax, which was reduced 16 per cent in 1962 and 17 per cent in 1963, will continue to be reduced one per cent more each year, up to 20 per cent in the fifth taxation year (1966). The federal corporation income tax was reduced by 9 per cent of taxable income for the whole period of the new arrangements. The federal government offered to collect (free of charge) the provincial income taxes, (revenue items 2 and 3) provided they were levied on the same basis as the federal income taxes. Quebec has not entered a collection agreement. Ontario continues to collect its own corporation taxes. All other provincial personal and corporation income taxes are being collected by the federal government on behalf of the provinces.

The federal government continues to pay to a province one-half of the yield of the federal estate tax collected in the province if the province chooses not to levy a succession duty (revenue item 15). Quebec and Ontario continue to levy their own succession duty, and since April 1, 1963 British Columbia is levying its own succession duty as well (revenue item 11).

Equalization payments continue to be paid. The revenue to be equalized has been broadened to include 50 per cent of the revenue the provinces collect from natural resources. There is a stabilization clause to provide a floor below which the payments will not be allowed to drop. See items 16 of table 1, and table 4, for the estimated revenue and actual revenue from these sources.

The Atlantic Provinces Adjustment Grants continue, and the distribution of these grants is shown in items 17 of tables 1 and 4.

Federal-Provincial Tax-Sharing Arrangements Act, 1956 adjustments, items 19 to 21 on Table 4. This Act dealt with federal-provincial arrangements for the five years ended March 31, 1962. However certain adjustments were made in the fiscal year ended March 31, 1963, based on later statistical information re population, tax collections, etc.

Privileges, Licences and Permits, revenue item 21, Table 1, and item 24, Table 4, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue items 14, Table 1 and 4. These include only general and unconditional grants, for example the B.N.A. Act subsidies. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 19, Table 1, and item 22, Table 4. All provinces continue to receive a share of the income tax col-

lected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 23, Table 1 and item 26, Table 4, combine revenues from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health - Other, expenditure item 5, Table 2, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social Welfare - Other, expenditure item 10, Table 2, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, Table 2, and item 8, Table 5, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Tables 2 and 5. See Tables 3 and 6 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In Tables 3 and 6 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas Tables 2 and 5 reflect only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, Table 2, and item 9, Table 5 include expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

October 10, 1963.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, Table 1, item 22, and Table 4, item 25; taxes on the sale of liquor, items 5; privileges, licenses and permit fees included in Table 1, item 21, and Table 4 item 24;

miscellaneous revenue such as fines, penalties and confiscations included in item 23 of Table 1; and item 26 of Table 4. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue Fiscal Years Ended March 31

Province	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
thousands of dollars					
Newfoundland	4,380	4,403	4,640	4,390	5,150
Prince Edward Island	1,601	1,745	1,863	1,910	2,050
Nova Scotia	11,885	12,067	12,681	13,040	13,390
New Brunswick	7,933	8,269	9,576	9,890	10,640
Quebec	49,725	49,063	54,481	62,530	66,450
Ontario	78,030	81,781	83,957	91,200	95,200
Manitoba	12,880	14,586	15,043	12,560	16,530
Saskatchewan	13,252	13,840	14,152	14,970	14,440
Alberta	20,080	21,206	22,465	20,570	25,970
British Columbia	27,524	28,412	29,392	31,480	32,090
Total liquor control revenue	227,290	235,372	248,250	262,540	281,910

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces,

show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments Fiscal Years Ended March 31

Province	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Newfoundland	60	64	69	75	80
Prince Edward Island	14	16	17	19	19
Nova Scotia	91	92	101	114	116
New Brunswick	77	87	85	90	96
Quebec	605	641	755	863	911
Ontario	778	833	910	1,086	1,136
Manitoba	100	104	118	129	134
Saskatchewan	146	149	156	204	202
Alberta	279	246	260	284	284
British Columbia	314	320	346	363	382
Total net general revenue	2,464	2,552	2,817	3,227	3,360

Net General Expenditure of Provincial Governments (Current and Capital) Fiscal Years Ended March 31

Province	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Newfoundland	65	75	78	97	90
Prince Edward Island	20	15	19	22	22
Nova Scotia	92	112	108	118	130
New Brunswick	80	95	94	101	108
Quebec	601	749	845	954	1,044
Ontario	898	937	1,037	1,179	1,285
Manitoba	128	137	138	153	159
Saskatchewan	142	150	159	180	201
Alberta	235	266	272	281	290
British Columbia	283	332	338	358	381
Total net general expenditure exclusive of debt retirement	2,544	2,868	3,088	3,443	3,710

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Taxes:					
Corporations	50	52	39	39	44
Income — Corporations	249	269	285	408	416
Individuals	55	61	85	360	418
Property	8	8	8	9	10
Sales:					
Amusements and admissions	23	23	24	25	25
Motor fuel and fuel oil	382	402	449	480	522
General	209	212	349	516	528
Other	32	34	37	40	47
Succession duties	56	60	65	72	75
Other	104	125	131	126	133
Total taxes	1,168	1,246	1,472	2,075	2,218
Government of Canada Payments:					
Federal-provincial tax-sharing arrangements ¹	460	480	478	24	—
Federal-Provincial Fiscal Agreements Act, 1962	—	—	—	175	170
50% Share of income tax on power utilities	5	4	6	10	7
Subsidies ²	54	54	57	66	66
Total Government of Canada Payments	519	538	541	275	243
Privileges, licences and permits	539	523	545	585	609
Liquor profits	179	185	193	211	222
Other revenue	59	60	66	81	68
Total net general revenue	2,464	2,552	2,817	3,227	3,360

¹ Includes tax rentals, tax equalization and revenue stabilization.

² Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1960	1961	1962 (Prel.)	1963 (Prel.)	1964 (Est.)
millions of dollars					
Transportation and communications	680	713	675	723	743
Health:					
Hospital care	391	453	524	..	649
Other	45	55	60	..	91
Total health	436	508	584	652¹	740
Social welfare:					
Aid to aged and blind persons	62	65	71	..	72
Aid to unemployed	41	55	90	..	110
Mothers' allowances	40	38	38	..	37
Other	63	99	79	..	86
Total social welfare	206	257	278	293¹	305
Total health and social welfare	642	765	862	945	1,045
Education	602	698	823	979	1,049
Natural resources and primary industries	174	201	200	201	221
Debt charges (excluding debt retirement)	57	67	80	104	125
Contributions to municipalities	66	70	74	77	79
Other expenditures	323	354	374	414	448
Total net general expenditure excluding debt re- tirement	2,544	2,868	3,088	3,443	3,710

¹ Preliminary statements do not all show sufficient detail to provide a breakdown of "total health" and "total social welfare".

TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)
Fiscal Year Ending March 31, 1964

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
							thousands of dollars					
1	Transportation and communications:											
2	Highways, roads and bridges	19,635	5,745	31,690	26,510	187,270	276,850	26,250	29,430	60,440	67,050	730,870
3	Other	185	75	420	570	860	—	40	860	300	8,800	12,110
4	Total transportation and communications	19,820	5,820	32,110	27,080	188,130	276,850	26,290	30,290	60,740	75,850	742,980
5	Health and social welfare:											
6	Health:											
7	Hospital care ¹	9,370	2,610	24,500	19,790	175,720	239,060	30,990	39,790	52,900	54,840	649,570
8	Other	2,370	630	2,900	2,600	17,640	14,230	4,110	27,960 ²	7,320	11,120	90,880
9	Sub-total health	11,740	3,240	27,400	22,390	193,360	253,290	35,100	67,750	60,220	65,960	740,450
10	Social welfare:											
11	Aid to aged and blind persons	2,260	810	2,460	2,670	18,830	16,310	2,780	4,880	8,360	12,720	72,080
12	Aid to unemployed and unemployables ..	6,340	270	4,380	3,380	40,520	19,370	6,470	7,710	11,510	10,240	110,190
13	Mothers' allowances	3	200	3	3	24,000	11,660	3	3	1,000	3	36,860
14	Other	1,790	300	1,800	1,180	45,620	14,500	3,810	3,730	6,230	5,990	85,950
15	Sub-total social welfare	10,390	1,580	8,640	7,230	129,970	61,840	13,060	16,320	27,100	28,950	305,080
16	Total health and social welfare	22,130	4,820	36,040	29,620	323,330	315,130	48,160	84,070	87,320	94,910	1,045,530
17	Education	23,720	4,850	31,970	20,500	290,850	411,140	38,480	50,010	83,540	94,050	1,049,110
18	Natural resources and primary industries	3,530	980	4,600	5,910	74,120	52,450	17,360	13,520	21,690	27,200	221,360
19	Debt charges (exclusive of debt retirement) ⁴ ..	7,690	2,140	12,550	9,680	34,300	66,540	5,760	- 720 ⁵	- 14,960 ⁵	1,630	124,610
20	Contributions to municipalities	1,660	450	1,330	6,250	270	35,660	2,980	10	16,720	13,470	78,800
21	Other expenditure	11,770	2,640	11,550	8,810	132,590	127,260	20,260	23,710	35,070	74,130 ⁶	447,790
22	Total net general expenditure exclusive of debt retirement	90,320	21,700	130,150	107,850	1,043,590⁷	1,285,030	159,290	200,890	290,120	381,240⁷	3,710,180

¹ Includes expenditures under the various hospital insurance plans.

² Includes an estimate of expenditures to be made by the Medical Care Insurance Commission.

³ Now merged with other "social allowances" in the provincial Estimates and included in item 8 in these statistics.

⁴ Provision for debt retirement in the provincial current account Estimates was as follows: Nfld. 3,325; P.E.I. 1,047; N.S. nil; N.B. 5,605; Que. 14,287; Ont. 39,008

Man. 5,359; Sask. nil; Alta. 2,360; B.C. nil.

⁵ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁶ Includes home-owner subsidies 21,130.

⁷ Does not include expenditures by the provincial toll road authorities.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Estimated)

Fiscal Year Ending March 31, 1964

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	thousands of dollars										
	Grants-in-aid and shared-cost contributions:										
1	280	80	200	250	7,100	85,550	3,810	6,220	5,790	650	109,930
	Health:										
2	—	—	870	—	—	—	—	10	—	—	880
3	100	—	—	—	6,100	3,540	220	670	1,590	340	12,560
	Social welfare:										
4	—	—	—	—	—	8,370	—	—	—	—	8,370
5	—	—	1,520	2,200	—	29,900	2,230	9,980	2,750	16,100	64,680
6	—	—	—	480	—	3,900	120	—	—	—	4,500
7	3,330	22,310	11,690	188,440 ⁴	297,700	28,960	580	200	250	10	729,730
8	—	—	—	10	—	1,140	450	200	250	10	2,190
9	190	140	150	410	21,160	9,950	450	2,690	6,150	7,550	48,840
10	570	3,550	25,050	15,040	222,800	440,050	36,370	56,540	89,530	92,180	981,680
11	1,660	450	1,330	6,250	270	35,660	2,980	10	16,720	13,470	78,800
12	2,230	4,000	26,380	21,290	223,070	475,710	39,350	56,550	106,250	105,650	1,060,480

¹ Excludes amounts paid directly to municipal hospital boards.

² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.

³ Excludes grants estimated at 18,201 to primary and secondary schools which are operated on a religious denominational basis.

⁴ Does not include payments on account of school loans assumed by the Province in 1947, 1,824.

⁵ Includes winter works and civil defence grants.

TABLE 4. Net General Revenue (Preliminary)

Fiscal year ended March 31, 1963

- 13 -

No.	Revenue by Source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	360 ¹	90 ¹	890 ¹	730 ¹	29,730 ²	2	1,400 ¹	940 ¹	2,350 ¹	3,050 ¹	39,540
	Income:											
2	Corporations ³	4,782	1,475	7,318	5,841	119,710	182,010	16,810	10,842	25,922	33,521	408,231
3	Individuals ⁴	3,056	506	6,611	4,742	98,320	152,021	20,380	14,292	24,000	35,995	359,923
4	Property	—	—	90	380	—	2,250	—	10 ⁵	—	6,540	9,270
	Sales:											
5	Alcoholic beverages	—	440	—	—	—	—	—	—	—	—	440
6	Amusements and admissions	80	60	360	270	8,950	11,310	690	110	900	2,350	25,080
7	Motor fuel and fuel oil	7,500	2,720	20,120	16,110	120,500	179,600	22,670	27,960	36,670	45,740	479,590
8	Tobacco	—	360	2,080	2,080	25,820	—	—	—	—	—	28,260
9	General	14,310	2,100	17,720 ⁶	9,680	153,000	179,500	—	39,770	—	99,860	515,940
10	Other commodities and services	—	—	360	—	10,790	—	—	—	—	—	11,150
11	Succession duties ⁷	—	—	—	—	27,840	44,000	—	10 ⁵	—	—	71,850
12	Other	322	699	91	87	1,840	95,319	13,770	13,676	58	234	126,096
13	Total taxes	30,410	8,450	53,560	39,920	596,500	846,010	75,720	107,610	89,900	227,290	2,075,370
	Government of Canada: ⁸											
14	Statutory subsidies	1,656	657	2,132	1,745	3,964	4,624	2,089	2,116	2,816	1,672	23,471
	Federal-Provincial Fiscal Arrangements											
	Act 1962:											
15	Share of federal estate tax	318	50	2,323	903	—	—	2,419	942	2,353	7,320	16,628
16	Equalization (including stabilization)	13,329	2,952	18,187	15,272	66,392 ⁹	—	12,250	23,284	6,956	—	158,622
17	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500	—	—	—	—	—	—	35,000
18	Newfoundland additional grant	8,000	—	—	—	—	—	—	—	—	—	8,000
	Federal-Provincial Tax-Sharing Arrangements Act 1956, adjustments:											
19	Tax rental agreements	84	355	1,443	421	—	—	1,081	—	3,758	2,331	9,088
20	Tax equalization	188	122	1,342	242	11,467 ⁹	—	2,962	4,362	1,151	—	18,126
21	Revenue stabilization	—	252	—	—	—	—	—	—	—	—	—
22	Share of income tax on power utilities	171	52	479	40	4,481	967	47	—	2,647	1,090	10,000
23	Total Government of Canada (items 14 to 22)	34,246	7,436	36,406	29,123	86,304	5,414	20,848	30,522	19,681	5,264	275,244
24	Privileges, licences and permits	7,230	980	8,620	9,860	112,108	152,590	17,252	39,970	144,920	91,820	585,350
25	Liquor profits	2,250	1,430	12,810	9,830	43,690	61,700	12,560	14,780	20,570	30,910	210,530
26	Other revenue	1,414	454	2,184	1,717	24,608	20,086	2,920	10,868	8,929	7,416	80,596
27	Total net general revenue	75,550	18,750	115,580	90,450	863,210	1,085,800	129,300	203,750	284,000	362,700	3,227,090

¹ Tax on premium income of insurance companies.² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.³ Collected by federal government for all provinces except Quebec and Ontario. See also footnote 8.⁴ Collected by federal government for all provinces except Quebec. See also footnote 8.⁵ Collection of arrears.⁶ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.⁷ Suspended under terms of the federal-provincial fiscal arrangements act in all provinces except Quebec and Ontario.⁸ Amounts appearing in the provincial statements have been adjusted to correspond with actual payments made by the federal Department of Finance.⁹ After deducting net adjustments re special corporation taxes and university grants.

**TABLE 3. Net General Expenditure (Preliminary)
(Current and Capital)**

Fiscal Year Ended March 31, 1963

No.	Function	Nfid.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
							thousands of dollars					
1	Transportation and communications	21, 170	7, 740	28, 990	28, 850	168, 860	257, 570	34, 040	29, 950	60, 310	85, 290	722, 770
2	Health and social welfare:											
	Health ¹	20, 470	3, 850	24, 030	20, 430	160, 160	233, 550	32, 620	49, 020	51, 340	56, 900	652, 370
3	Social welfare	12, 060	1, 550	7, 960	6, 350	126, 140	58, 110	11, 860	15, 520	23, 990	29, 510	293, 050
4	Total health and social welfare	32, 530	5, 400	31, 990	26, 780	286, 300	291, 660	44, 480	64, 540	75, 330	86, 410	945, 420
5	Education	20, 910	3, 780	28, 720	16, 360	280, 690	367, 460	37, 540	47, 800	91, 620	83, 950	978, 830
6	Natural resources and primary industries	3, 330	1, 060	4, 610	5, 430	69, 250	45, 230	15, 410	12, 690	20, 180	23, 490	200, 680
7	Debt charges (exclusive of debt retirement) ²	6, 050	1, 910	11, 480	8, 710	29, 450	56, 400	4, 480	- 1, 050 ³	-15, 130 ³	1, 720	104, 020
8	Contributions to municipalities	1, 400	420	1, 300	6, 090	200	34, 410	3, 470	10	17, 220	12, 850	77, 370
9	Other expenditures	11, 210	1, 910	11, 010	8, 470	118, 690	126, 560	14, 010	26, 060	31, 730	64, 650 ⁴	414, 300
10	Total net general expenditure (exclusive of debt retirement)	96, 600	22, 220	118, 100	100, 690	953, 440⁵	1, 179, 290	153, 430	180, 000	281, 260	358, 360⁵	3, 443, 390

¹ Includes expenditures under the various hospital insurance plans.

¹ Includes expenditures under the various hospital insurance plans.

² Provision for debt retirement was as follows: Nfld. 2,950; P.E.I. 892; N.S. nil; N.B. 5,248; Que. 9,750; Ont. 39,392; Man. 1,000; Sask. 1,000; Alberta 1,000; British Columbia 1,000; Yukon 1,000; Northwest Territories 1,000; Nunavut 1,000.

³ Excess of interest, premium, discount

* Does not include expenditures by the toll road authorities.

TABLE 6. Specified Gross Amounts Paid to Local Governments (Preliminary)

Fiscal Year Ended March 31, 1963

[illegible]

¹ Excludes amounts paid directly to municipal hospital boards.

² Includes grants paid directly to teachers in P.E.I., N.B. and Que.

3 Excludes grants estimated at 16,790 to primary and secondary schools which are operated on a religious denominational basis.

* Does not include payments on account of school loans assumed by the Province in 1971, of \$300,000.

TABLE 7. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)

Fiscal year ending March 31, 1964

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
1	99,959	23,660	115,712	117,149	899,245	1,029,481	136,216	184,306	344,000	372,907
	thousands of dollars									
Add:										
2	—	—	1,217	21	3,880	1,431	109	—	—	1,987
3	—	60	641	736	6,101	8,782	347	1,930	1,006	3,700
4	3,347	88	285	442	2,590	272,450	43,484	35,984	1,886	1,680
5	—	90	—	—	—	1,595	—	—	870	—
6	944	221	1,111	742	5,667	4,973	1,618	2,429	1	3,830
7	4,291	459	3,254	1,941	18,238	289,231	45,558	40,343	3,763	11,197
Deduct:										
8										
9	90	5	51	80	—	59	75	—	615	—
10	—	54	—	—	59	—	—	—	—	—
11	450	—	175	150	—	—	—	454	150	—
12	340	—	—	—	—	—	—	—	5,000	—
13	1,201	—	—	—	—	—	—	—	3,439	—
14	—	—	—	—	5,200	—	—	—	—	—
15	—	—	—	—	—	—	7,600	—	—	—
16	—	—	—	—	—	—	3,854	—	—	—
17	3,120	20	170	—	—	44,238	10,675	14,832	314	60
18	611	70	1,493	39	1,436	4,938	935	2,697	15,544	1,708
19	16,582	3,928	17	21,894	—	129,545	23,482	2,426	35,581	—
20	2,115	595	1,079	1,302	—	4,252	851	1,784	3,297	—
	24,509	4,672	2,985	23,465	6,695	183,032	47,472	22,193	63,940	1,768
21	—	—	—	—	—	—	—	—	—	—
22	79,740	19,450	115,980	95,620	910,790	1,135,680	134,300	202,460	283,820	382,340

¹ Only those items which remain in net general revenue. For example, federal grants-in-aid which have been offset against expenditure in the Provincial Estimates have not been added back in item 2 and deducted in item 18.

² Only those amounts included in items 1 and 4. See also footnote 1.



FINANCIAL STATISTICS
OF
PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1964

(Fiscal Year Ended March 31, 1965)

Recent years in this series have contained statistical data formerly contained in 68-206 Financial Statistics of Provincial Governments: Revenue and Expenditures; Preliminary (Second analysis), which was discontinued with the 1958 number. It is planned to resume publication of 68-206 with the 1963 issue and this data has therefore been excluded from 68-205. See table of contents and introductory text for further details.

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The Minister of Trade and Commerce

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61-204	Financial Statistics of Provincial Government Enterprises An analysis of financial statements of provincial government enterprises, comprising details of assets, liabilities and net worth, surplus, current revenue and expenditure by total, by industry and by province75
63-202	The Control and Sale of Alcoholic Beverages in Canada Revenue of provincial and federal governments, sales by liquor authorities by value and by volume; production, warehousing, imports and exports; assets and liabilities of provincial government liquor commissions50

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NOTE:

The following data formerly included in this report, will be published in the Fall of 1964 in Catalogue No. 68-206 Annual:

Review of Preliminary Data for 1963-64

- (1) Net General Revenue, 1963-64 Preliminary.
- (2) Net General Expenditure, 1963-64 Preliminary.
- (3) Gross Amounts Paid to Local Governments, 1963-64 Preliminary.

SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- to indicate nil and amounts under \$500.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

FINANCIAL STATISTICS OF PROVINCIAL GOVERNMENTS

Revenue and Expenditure

Summary of Estimates (First Analysis) 1964

(Fiscal Year Ended March 31, 1965)

INTRODUCTION

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived mostly from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. Condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1964, prepared from preliminary statements contained in the Budget Speeches delivered in 1964, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end, will be published in the Fall in Catalogue No. 68-206.

Because of the variations in accounting and financial reporting methods in use among the provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The annual report "Financial Statistics of Provincial Governments—Revenue and Expenditure—Actual" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

REVIEW OF ESTIMATES DATA FOR 1964-65

Total tax revenue is estimated at \$2,527.5 million for the fiscal year ending March 31, 1965 an increase of \$309.5 million or 13.95 per cent over the estimated total for the year ended March 31, 1964. Increased revenue from the tax on motor fuel and fuel oil sales, from the general sales tax, together with an overall increase in revenue from the corporation and individual income taxes accounted for this general increase.

Of the total estimated revenue of \$3,851 million for the fiscal year ending March 31, 1965, \$2,527.5 million or 65.6 per cent is estimated to come from taxes. Of the total tax revenue of \$2,527.5 million, the general sales tax accounts for 26.1 per cent, motor fuel and fuel oil taxes for 23.7 per cent, individual income tax for 17.8 per cent and corporation income tax for 17.2 per cent.

Tax changes in 1964-65

In Newfoundland it is anticipated that a tax of five cents a package will be placed on cigarettes. This tax together with a tax on cigars and tobacco is expected to yield \$2 million during the year as outlined in the provincial estimates.

Effective April 24, 1964 the provincial retail sales tax in Quebec was made uniform across the province at 6 per cent, including sales of liquor

in Quebec Liquor Commission stores. Taxes on pari-mutuels were stabilized at 7 per cent for ordinary wagers and at 9 per cent on special mutuels; this tax had formerly varied from 5.5 per cent upward.

In Ontario the gasoline tax was increased by two cents per gallon to 15 cents per gallon effective February 13, 1964. The tax on diesel fuel used in motor vehicles was increased to 20½ cents per gallon, an increase of two cents per gallon. Minor changes in the Hospitals Tax Act resulted in slightly higher exemptions and rates on admission prices to places of amusement. The three per cent rate for retail sales tax continued unchanged. Effective July 1, 1964, the premiums under the Hospital Care Insurance Plan were increased from \$2.10 to \$3.25 monthly for a single person, and \$4.20 to \$6.50 monthly for a family unit. Effective with the 1964 registrations, the former scale of fees for passenger cars based on motor horse power was replaced by a flat rate of \$15, \$20, or \$25 for cars having four, six or eight cylinders respectively.

In Saskatchewan for the calendar year 1964, there will be a reduction in the premiums charged under the provincial medical care insurance and the hospital insurance plans. Premiums for the combined coverage have been reduced from \$72 a year to \$52 for families and from \$36 to \$26 a year for single persons.

Estimated Expenditures in 1964-65

Total net general expenditures are estimated at \$4,254 million in 1964-65, an increase of \$544 million or 14.6 per cent over the estimated expenditures for the year ended March 31, 1964. Estimated expenditure on health and social welfare represents 28 per cent of the total expenditure, education a further 28 per cent and an additional 19.6 per cent is allocated to transportation, mainly highways.

Item 7, Table 3, gives the gross grants, i.e. the federal and provincial governments' share of municipal school construction projects anticipated under the education programme.

It is estimated that the federal-provincial-municipal winter works programmes will be continued for another year. "Gross" grants to municipalities under the scheme are included in item 9 of Table 3.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue. Tables 4 and 5 are included herewith to explain as clearly as possible the differences between the revenue and expenditure Budgetary Estimates submitted to the provincial legislatures and the net general revenue and expenditure as they appear in Tables 1 and 2 of this report.

Other Taxes, revenue item 12, includes hospital and medical insurance premiums where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Fiscal Arrangements Act, 1962, items 15 to 18 of Table 1. Under the federal-provincial fiscal arrangements act which came into effect on April 1, 1962, the federal government reduced its rates in the personal and corporation income tax fields enabling the provinces to enter these fields as they saw fit to do so. The federal personal income tax will be reduced 18 per cent in 1964 as compared to the reduction of 17 per cent in 1963. The federal corporation income tax remains at 9 per cent of taxable income. The federal government offered to collect (free of charge) the provincial income taxes, (revenue items 2 and 3) provided they were levied on the same basis as the federal income taxes. Quebec has not entered a collection agreement. Ontario continues to collect its own corporation taxes. All other provincial personal and corporation income taxes are being collected by the federal government on behalf of the provinces.

Under the revised federal-provincial fiscal arrangements which came into effect on April 1, 1964, all provinces except Ontario and British Columbia will receive equalization payments. Equalization will be based not on the national average, but on the average yield of the standard taxes in the two provinces having the highest per

capita yield, namely, Ontario and British Columbia. The three-year average of provincial revenue from natural resources will be retained as a factor in the new formula, but the method of treatment will be altered. Instead of one-half of such revenue being included with the standard taxes and equalized up to the national average, the equalization payable under the new arrangements to any province having natural resource revenue above the national average will be reduced by one-half of the amount that such per capita revenue exceeds the national average.

Effective April 1, 1964, the federal government increased the rate of abatement of federal estate tax, from 50 to 75 per cent. This means that seven provinces will be receiving a larger share of the Federal estate tax. Ontario and Quebec levy their own succession duties, and not having raised their rates will receive the additional 25% abatement from the federal government. British Columbia, in lieu of accepting the additional abatement, has raised its provincial rates under its Succession Duty Act (See line 15, Table 1).

The Atlantic Provinces Adjustment Grants continue and the distribution of these grants is shown in item 17 of Table 1.

Privileges, Licences and Permits, revenue item 21, Table 1, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 14, Table 1, include only general and unconditional grants, for example the B.N.A. Act subsidies. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 19, Table 1. All provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 23, Table 1, combines revenues from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health—Other, expenditure item 5, Table 2, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social Welfare—Other, expenditure item 10, Table 2, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, Table 2, includes payments in the form of general

subsidies having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Table 2. See Table 3 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In Table 3 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas Table 2 reflects only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, Table 2, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

July 21, 1964.

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, Table 1, item 22; taxes on the sale of liquor, item 5; privileges, licences and permit fees included in Table 1, item

21; miscellaneous revenue such as fines, penalties and confiscations included in item 23 of Table 1. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

Province	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
thousands of dollars					
Newfoundland	4,403	4,640	5,020	5,150	7,250
Prince Edward Island	1,745	1,863	1,893	2,050	2,150
Nova Scotia	12,067	12,676	13,151	13,390	13,630
New Brunswick	8,269	9,576	9,886	10,640	10,640
Quebec	49,063	54,481	62,447	66,450	66,210
Ontario	81,781	83,957	89,822	95,200	111,450
Manitoba	14,586	15,043	15,568	16,530	16,820
Saskatchewan	13,840	14,152	14,696	14,440	16,400
Alberta	21,206	22,465	26,068	25,970	27,030
British Columbia	28,412	29,392	31,482	32,090	33,250
Total liquor control revenue	235,372	248,245	270,033	281,910	304,830

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces,

show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Newfoundland	64	69	75	80	90
Prince Edward Island	16	18	19	19	21
Nova Scotia	92	102	114	116	124
New Brunswick	87	84	90	96	103
Quebec	641	758	863	911	1,129
Ontario	833	927	1,086	1,136	1,293
Manitoba	104	118	129	134	147
Saskatchewan	149	157	204	202	223
Alberta	246	273	284	284	321
British Columbia	320	347	363	382	400
Total net general revenue	2,552	2,853	3,227	3,360	3,851

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Newfoundland	75	83	97	90	102
Prince Edward Island	15	19	22	22	23
Nova Scotia	112	107	118	130	142
New Brunswick	95	95	101	108	118
Quebec	749	848	954	1,044	1,296
Ontario	937	1,037	1,179	1,285	1,435
Manitoba	137	137	153	159	178
Saskatchewan	150	159	180	201	222
Alberta	266	279	281	290	333
British Columbia	332	339	358	381	405
Total net general expenditure exclusive of debt retirement	2,868	3,103	3,443	3,710	4,254

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Taxes:					
Corporation	52	55	39	44	44
Income—Corporations	269	268	408	416	434
Individuals	61	85	360	418	451
Property	8	8	9	10	10
Sales:					
Amusements and admissions	23	24	25	25	30
Motor fuel and fuel oil	402	450	480	522	598
General	212	355	516	528	659
Other	34	37	40	47	53
Succession duties	60	66	72	75	93
Other	125	133	126	133	155
Total taxes	1,246	1,481	2,075	2,218	2,527
Government of Canada Payments:					
Federal-provincial tax-sharing arrangements ¹	480	478	24	—	—
Federal-Provincial Fiscal Agreements Act, 1962	—	—	175	170	251
50% Share of income tax on power utilities	4	6	10	7	9
Subsidies ²	54	57	66	66	67
Total Government of Canada Payments	538	541	275	243	327
Privileges, licences and permits	523	560	585	609	670
Liquor profits	185	202	211	222	242
Other revenue	60	69	81	68	85
Total net general revenue	2,552	2,853	3,227	3,360	3,851

¹ Includes tax rentals, tax equalization and revenue stabilization.

² Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1961	1962	1963 (Prel.)	1964 (Est.)	1965 (Est.)
millions of dollars					
Transportation and communications	713	659	723	743	833
Health:					
Hospital care	453	542	..	649	749
Other	55	57	..	91	102
Total health	508	599	652¹	740	851
Social welfare:					
Aid to aged and blind persons	65	67	..	72	83
Aid to unemployed	55	91	..	110	122
Mothers' allowances	38	37	..	37	31
Other	99	80	..	86	104
Total social welfare	257	275	293¹	305	340
Total health and social welfare	765	874	945	1,045	1,191
Education	698	839	979	1,049	1,191
Natural resources and primary industries	201	202	201	221	239
Debt charges (excluding debt retirement)	67	84	104	125	137
Contributions to municipalities	70	71	77	79	156
Other expenditures	354	374	414	448	507
Total net general expenditure excluding debt retirement	2,868	3,103	3,443	3,710	4,254

¹ Preliminary statements do not all show sufficient detail to provide a breakdown of "total health" and "total social welfare".

TABLE 1. Net General Revenue (Estimated)

Fiscal year ending March 31, 1965

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	350 ¹	110 ¹	950 ¹	740 ¹	33, 200 ²	²	1, 500 ¹	940 ¹	2, 450 ¹	3, 400 ¹	43, 640
	Income:											
2	Corporations ³	4, 604	550	6, 353	5, 258	128, 000	207, 000	14, 984	10, 308	23, 313	33, 779	434, 149
3	Individuals ⁴	3, 909	753	9, 072	6, 008	121, 000	191, 819	24, 552	18, 553	29, 069	45, 790	450, 525
4	Property	—	—	100	385	—	2, 870	—	—	—	7, 140	10, 495
	Sales:											
5	Alcoholic beverages	—	480	—	—	—	13, 700	—	—	—	—	480
6	Amusements and admissions	90	70	330	275	11, 800	231, 400	860	150 ⁵	970 ⁵	1, 640 ⁵	29, 885
7	Motor fuel and fuel oil	9, 395	3, 300	21, 620	17, 400	167, 460	231, 400	26, 680	31, 180	41, 030	48, 750	598, 215
8	Tobacco	2, 000	340	—	2, 100	30, 490	—	3, 700	—	—	—	38, 630
9	General	16, 540	2, 890	18, 590 ⁶	10, 650	264, 020	195, 800	—	46, 490	—	104, 030	659, 010
10	Other commodities and services	—	—	400	—	13, 760	—	—	—	—	—	14, 160
11	Succession duties	—	—	—	—	40, 000	44, 000	—	—	—	9, 400	93, 400
12	Other	412	7	95	114	1, 570	125, 281	14, 324	12, 799	48	261	154, 911
13	Total taxes	37, 300	8, 500	57, 510	42, 930	811, 300	1, 011, 870	86, 600	120, 420	96, 880	254, 190	2, 527, 500
	Government of Canada:											
14	Statutory subsidies ⁷	1, 656	657	2, 132	1, 745	3, 964	4, 624	2, 117	2, 123	2, 889	1, 673	23, 580
	Federal-Provincial Fiscal Arrangements Act 1962:											
15	Share of federal estate tax ⁷	409	107	4, 044	1, 517	8, 382	14, 417	3, 833	1, 639	4, 803	—	39, 151
16	Equalization (including stabilization) ⁷	18, 234	4, 558	23, 945	21, 828	97, 522	—	18, 547	24, 111	3, 648	—	212, 393
17	Atlantic provinces adjustment grants	10, 500	3, 500	10, 500	10, 500	—	—	—	—	—	—	35, 000
18	Newfoundland additional grant	8, 000	—	—	—	—	—	—	—	—	—	8, 000
19	Share of income tax on power utilities.....	170	45	500	23	4, 600	900	—	—	2, 700	200	9, 138
20	Total Government of Canada.....	38, 969	8, 867	41, 121	35, 613	114, 468	19, 941	24, 497	27, 873	14, 040	1, 873	327, 262
21	Privileges, licences and permits	8, 290	1, 130	9, 400	10, 440	140, 220	162, 150	19, 310	43, 480	172, 690	102, 670	669, 780
22	Liquor profits	3, 700	1, 620	13, 270	10, 590	46, 070	78, 810	13, 390	16, 200	25, 280	32, 700	241, 630
23	Other revenue	1, 401	553	3, 179	3, 497	17, 252	20, 759	3, 043	15, 047	11, 710	8, 777	85, 218
24	Total net general revenue	89, 660	20, 670	124, 480	103, 070	1, 129, 310	1, 293, 530	146, 840	223, 020	320, 600	400, 210	3, 851, 390

¹ Tax on premium income of insurance companies.

² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.

² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.

Collected by
Quebec and Ontario.

Quebec and Ontario. ⁴ Collected by the federal government for all provinces except Quebec. Estimates supplied by Federal Department of Finance for all provinces except Quebec. Estimates supplied by Federal Department of Finance for all provinces except

Quebec.

Pari-mutuel betting tax only.

Parimutuel betting tax only.
Includes special taxes on spirits and tobacco levied upon
Estimates supplied by federal Department of Finance.

TABLE 2. Net General Expenditure (Estimated)

(Current and Capital)

Fiscal Year Ending March 31, 1965

- 11 -

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Transportation and communications:											
1	Highways, roads and bridges	24, 100	6, 405	30, 870	24, 030	245, 500	302, 300	26, 960	33, 980	61, 120	71, 710	826, 975
2	Other	100	85	520	600	1, 070	—	40	1, 040	270	1, 940	5, 665
3	Total transportation and communications	24, 200	6, 490	31, 390	24, 630	246, 570	302, 300	27, 000	35, 020	61, 390	73, 650	832, 640
	Health and social welfare:											
	Health:											
4	Hospital care ¹	11, 360	2, 690	25, 180	22, 560	191, 710	309, 010	32, 270	42, 150	55, 720	56, 400	749, 050
5	Other	3, 570	730	3, 650	3, 020	19, 040	16, 620	4, 020	28, 060 ²	11, 130	12, 210	102, 050
6	Sub-total health	14, 930	3, 420	28, 830	25, 580	210, 750	325, 630	36, 290	70, 210	66, 850	68, 610	851, 100
	Social welfare:											
7	Aid to aged and blind persons	2, 480	1, 020	2, 800	2, 990	20, 530	18, 460	4, 010	4, 600	11, 670	14, 730	83, 290
8	Aid to unemployed and unemployables	5, 640	310	4, 850	3, 520	40, 150	26, 360	7, 850	8, 330	14, 590	10, 300	121, 900
9	Mothers' allowances	3	220	3	3	18, 800	11, 460	3	3	800	3	31, 280
10	Other	2, 630	420	1, 960	1, 540	57, 500	15, 140	6, 600	4, 510	6, 410	7, 010	103, 720
11	Sub-total social welfare	10, 750	1, 970	9, 610	8, 050	136, 980	71, 420	18, 460	17, 440	33, 470	32, 040	340, 190
12	Total health and social welfare	25, 680	5, 390	38, 440	33, 630	347, 730	397, 050	54, 750	87, 650	100, 320	100, 650	1, 191, 290
13	Education	26, 370	4, 960	37, 060	22, 320	361, 010	424, 280	44, 100	57, 440	106, 220	106, 980	1, 190, 750
14	Natural resources and primary industries ..	3, 520	1, 040	4, 980	8, 110	72, 960	58, 920	23, 480	14, 790	23, 050	28, 710	239, 560
15	Debt charges (exclusive of debt retirement) ⁴	8, 990	2, 220	12, 820	10, 530	44, 780	68, 820	5, 240	- 1, 500 ⁵	-16, 550 ⁵	1, 290	136, 640
16	Contributions to municipalities	1, 840	460	1, 330	7, 570	73, 270	36, 890	3, 000	10	18, 350	13, 570	156, 290
17	Other expenditure	11, 600	3, 000	15, 640	11, 340	149, 990	146, 330	20, 350	28, 180	40, 540	79, 750 ⁶	506, 720
18	Total net general expenditure exclusive of debt retirement	102, 200	23, 560	141, 660	118, 130	1, 296, 310⁷	1, 434, 600	177, 920	221, 590	333, 320	404, 600⁷	4, 253, 890

¹ Includes expenditures under the various hospital insurance plans.² Includes an estimate of expenditures to be made by the Medical Care Insurance Commission.³ Now merged with other "Social allowances" in the provincial estimates and included in item 8 in these statistics.⁴ Provision for debt retirement in the provincial current account estimates was as follows: Nfld. 3,840; P.E.I. 1,017; N.S. nil; N.B. 5,977; Que. 15,166; Ont. 37,648; Man. 5,879; Sask. nil; Alta. 1,936; B.C. nil.⁵ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.⁶ Includes home-owner subsidies 25,030.⁷ Does not include expenditures by the provincial toll road authorities.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Estimated)

Fiscal Year Ending March 31, 1965

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	thousands of dollars										
Grants-in-aid and shared-cost contributions:											
1 Transportation and communications (roads)	140	80	220	220	7,650	95,550	3,820	7,120	6,010	650	121,460
Health:											
2 Hospital care ¹	-	-	930	-	-	-	-	-	-	-	930
3 Other	190	-	-	-	6,200	3,920	170	900	1,800	340	13,520
Social welfare:											
4 Aid to aged persons	-	-	-	-	-	7,860	-	-	-	-	7,860
5 Aid to unemployed and unemployables	-	-	1,700	2,950	-	37,670	1,800	11,480	2,750	17,890	76,240
6 Other.....	-	-	-	410	-	5,670	50	-	-	-	6,130
7 Education (schools operated by local authorities) ²	,	3,720	25,790	11,220	248,140 ⁴	329,570	29,940	42,040	73,530	72,290	836,240
8 Natural resources and primary industries	10	-	-	20	-	900	500	60	350	10	1,850
9 Other ⁵	160	250	160	330	25,260	10,790	580	5,230	6,290	4,680	53,730
10 Sub-total items 1 to 9	500	4,050	28,800	15,150	287,250	491,930	36,860	66,830	90,730	95,860	1,117,960
11 Shared-revenue contributions, subsidies and grants in lieu of taxes.....	1,840	460	1,330	7,570	73,270	36,890	3,000	10	18,350	13,570	156,290
12 Total amounts paid to local governments	2,340	4,510	30,130	22,720	360,520	528,820	39,860	66,840	109,080	109,430	1,274,250

¹ Excludes amounts paid directly to municipal hospital boards.

² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.

³ Excludes grants estimated at 20,752 to primary and secondary schools which are operated on a religious denominational basis.

⁴ Does not include payments on account of school loans assumed by the Province in 1947, 1,736. Excludes grants estimated at 20,792 to primary and secondary schools which are operated on a

⁵ Includes winter works and civil defence grants.

TABLE 4. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)

Fiscal year ending March 31, 1965

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
							thousands of dollars				
1	Ordinary revenue per provincial estimates	116, 123	26, 199	126, 694	129, 607	1, 123, 355 ¹	1, 157, 583	151, 761	214, 876	397, 506	396, 043
	Add:										
2	Estimated revenue deducted from expenditure ²	—	—	1, 827	55	2, 497	1, 533	108	—	—	2, 151
3	Estimated expenditure deducted from revenue ²	—	—	643	601	6, 732	9, 790	390	2, 270	1, 040	3, 870
4	Estimated revenue of administrative or special funds..	4, 045	129	302	345	2, 678	291, 625	46, 183	32, 789	1, 865	1, 845
5	Capital account revenue.....	—	1, 818 ³	—	—	—	—	—	—	—	—
6	Capital account revenue of an ordinary nature	—	100 ³	—	—	—	1, 625	—	—	1, 018	—
7	To adjust tax arrangement revenue to federal estimates	—	—	—	—	1, 644	14, 236	—	—	—	—
8	Total additions	4, 045	2, 047	2, 772	1, 001	13, 551	318, 809	46, 681	35, 059	3, 923	7, 866
	Deduct:										
9	Refunds of current year's expenditure included in revenue	90	8	61	145	—	665	93	—	832	—
10	Refunds of current year's revenue included in expenditure	—	44	—	—	59	—	—	—	—	—
11	Revenue of working capital funds to be offset against expenditure	476	—	—	100	—	—	—	525	200	—
12	Employees' contributions to pension plans	400	—	—	—	—	—	—	—	7, 400	—
13	Offsets to adjust contributions to and from Government Enterprises to a "net" basis	1, 336	—	—	—	—	—	—	—	4, 490	—
14	Sinking fund earnings included in estimated revenue ..	—	—	—	—	5, 200	—	—	—	—	—
15	Previous years' surplus included in revenue	—	—	—	—	—	—	10, 020	—	—	—
16	Interfund eliminations	3, 865	20	185	—	—	55, 783	11, 236	18, 082	460	75
17	Interest, discount, premium and exchange ⁴	570	117	2, 095	39	2, 333	5, 142	1, 076	3, 406	16, 979	1, 593
18	Grants-in-aid and shared-cost contributions ⁴	20, 074	6, 336	15	24, 246	—	110, 632	25, 683	2, 769	43, 252	—
19	Institutional revenue ⁴	2, 144	964	858	1, 358	—	3, 639	653	972	3, 793	—
20	To adjust tax arrangement revenue to federal estimates	1, 550	89	1, 768	1, 653	—	7, 000	2, 838	1, 160	3, 418	2, 030
21	Total deductions	30, 505	7, 578	4, 982	27, 541	7, 592	182, 861	51, 599	26, 914	80, 824	3, 698
22	Rounding	— 3	+ 2	— 4	+ 3	— 4	— 1	— 3	— 1	— 5	— 1
23	Total estimated net general revenue (Table 1, item 24)	89, 660	20, 670	124, 480	103, 070	1, 129, 310	1, 293, 530	146, 840	223, 020	320, 600	400, 210

¹ This includes estimated budgetary revenue of 1,050,355 together with 73,000 estimated additional sales tax revenue from increase in provincial sales tax from 4% to 6%.

* Only those items which remain in net general revenue. For example, federal grants in aid which have been offset against expenditure in the Provincial Estimates have not been added back in item 2 and deducted in item 18.

³ These items represent capital revenue of 3,201 estimated by the province, less 1,283 considered to be non-revenue items. Only those amounts included in items 1 and 4. See also footnote 1.

⁴ Only those amounts included in items 1 and 4. See also footnote 1.

TABLE 5. Reconciliation of Provincial Estimated Expenditure with Estimated Net General Expenditure (Table 2)

Fiscal year ending March 31, 1965

[illegible]

¹ Represents estimated ordinary expenditure of 957,353 together with 57,525 debt service plus 73,000 estimated as the portion of provincial sales tax payable to municipalities.

² Represents estimated gross ordinary expenditure of 1,090,063 adjusted to a "net" basis.

Total "budgetary" expenditure including capital expenditure of 27,450.

⁴ This represents capital revenue of 26,626 estimated by the province less 1,188 considered to be non-revenue items.

This represents capital revenue of 14,268 estimated by the province less 10,652 considered to be non-revenue items and less 1,018 considered to be revenue of an ordinary nature. (See line 6, Table 4).

CATALOGUE No.

68-205

ANNUAL



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Revenue and Expenditure (Estimates)

1965

(Fiscal Year Ended March 31, 1966)

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

1965

(Fiscal Year Ended March 31, 1966)

INTRODUCTION

This report includes a condensed analysis of estimated expenditures and anticipated revenues of provincial governments for the current fiscal year. The information was derived mostly from the Estimates and Budget Speeches presented to the provincial legislatures by the provincial treasurers. Condensed statements of net general revenue and expenditure of provincial governments for the fiscal year ended March 31, 1965, prepared from preliminary statements contained in the Budget Speeches delivered in 1965, from interim statements tabled in conjunction therewith and in certain cases from condensed "actual" statements released since the fiscal year end, will be published in Catalogue No. 68-206.

Because of the variations in accounting and financial reporting methods in use among the

provinces, certain adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories, depends upon the extent and detail of the available sources of information. The difference between "net general revenue" (estimated) and "net general expenditure" (estimated) as used in this report does not reflect an estimated surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series. The annual report "Provincial Government Finance—Revenue and Expenditure" explains in detail the various adjustments to provincial figures that are required to produce public finance statistics on this basis.

REVIEW OF ESTIMATES DATA FOR 1965-66

Of the total estimated revenue of \$4,702 million for the fiscal year ending March 31, 1966, \$3,113.7 million or 66.2 per cent is estimated to come from taxes. This total tax revenue of \$3,113.7 million is an increase of \$586 million or 23.2 per cent over the estimated total for the year ended March 31, 1965. Increased revenue from the general sales tax, from the tax on motor fuel and fuel oil sales, together with an overall increase in revenue from the corporation and individual income tax, accounted for this general increase. Of the total revenue derived from taxes, the general sales tax accounts for 24.6 per cent, motor fuel and fuel oil taxes for 20.9 per cent, individual income tax for 23.9 per cent and corporation income tax for 16.3 per cent.

Tax Changes in 1965-66

In Quebec the tax on gasoline was increased from 15 cents to 16 cents per gallon, and the tax on diesel fuel from 21 cents to 22 cents. It is anticipated that these increased rates together with normal

increases in sales will account for increased revenue of \$15 million in this province. An increase in the tax on tobacco and cigars from 10 per cent to 12 per cent and an increase in the tax on cigarettes of one cent on a package of twenty-five, accounts for additional estimated revenue of \$7.5 million over that estimated for the 1964-65 fiscal period. The general sales tax of 6 per cent was made applicable to hotel, motel and resort rooms, and to long distance telephone calls, telegrams and telecommunications; the tax on meals was increased to 6 per cent on meals costing over \$1.25, and is applicable to alcoholic beverages consumed in the licensed premises where the meals are served. Quebec is now turning over to the municipalities the 10 per cent amusement tax levied by the province, and has abolished the 2.5 per cent provincial surtax on amusements. In addition, increased rates of taxes on personal income have been established in line with the increased abatement of 44 per cent of the federal tax to individual taxpayers in the province.

In Manitoba an increase in the gasoline tax from 14 cents to 17 cents per gallon, and in the motive fuels tax from 17 cents to 20 cents per gallon effective in October 1964 resulted in increased estimated revenue of 9.2 million for 1965-66 over the corresponding estimated revenue for the fiscal year ending March 31, 1965. An increase in the tobacco tax has resulted in an estimated increased revenue of \$3.3 million over that received previously.

In Saskatchewan the Education and Health Tax was reduced from 5 per cent to 4 per cent on all taxable products and articles except liquor and beer, accounting for a decrease of 5.6 million under general sales tax as compared to the fiscal year ended March 31, 1965. The former 5 per cent sales tax on tobacco was removed and in its place a tobacco tax of approximately 10 per cent was imposed effective April 1, 1965, resulting in an estimated increase in the tobacco tax revenue of \$3.4 million.

Effective January 1, 1965 Saskatchewan raised its medical care and hospital premiums. This results in an increase in the combined medical care and hospital premiums from \$52 per year to \$72 per year for families and from \$26 per year to \$36 per year for unmarried adults.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing the combined revenues and expenditures of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue. Tables 4 and 5 are included herewith to explain as clearly as possible the differences between the revenue and expenditure Budgetary Estimates submitted to the provincial legislatures and the net general revenue and expenditure as they appear in Tables 1 and 2 of this report.

Other Taxes, revenue item 12, includes hospital and medical insurance premiums where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Fiscal Arrangements Act 1962, items 15 to 18 of Table 1

Under the Federal-Provincial Fiscal Arrangements Act, which came into effect on April 1, 1962, the federal government partially withdrew from the

Estimated Expenditures in 1965-66

Total net general expenditures are estimated at \$5,170 million in 1965-66 an increase of \$916 million or 21.5 per cent over the estimated expenditures for the year ended March 31, 1965. Estimated expenditures on health and social welfare represents 28.9 per cent of the total expenditure, education 28.4 per cent and an additional 18.2 per cent is allocated to transportation, mainly highways.

Item 7, Table 3 gives the gross grants, i.e., the federal and provincial governments' share of municipal school construction projects anticipated under the education programme.

It is estimated that the federal-provincial-municipal winter works programmes will be continued for another year. "Gross" grants to municipalities under the scheme are included in item 10, of Table 3.

The estimated net general expenditure of the Province of Quebec is considerably greater than in previous years, due primarily to the fact that Quebec has "opted out" of several shared-cost programmes with the Federal Government.

Compensation due to withdrawal from these joint programmes will be paid to the Province of Quebec by the Federal Government under authority of the Established Programmes (Interim Arrangements) Act.

personal income tax field. The amount of the withdrawal was 16 per cent of the federal tax in 1962, and under the original arrangement was to have increased by one additional percentage point each year to 1966. In April 1964, following the federal-provincial conference, the legislation was amended to increase the federal abatement in 1965 to 21 per cent, in lieu of the 19 per cent which would have been the reduction applicable to this year under the original arrangement. However, Quebec expressed its desire to take up a federal offer of further income tax abatements in 1965, and in return to undertake other services planned or currently provided by the federal and provincial governments on a joint basis. Thus, Quebec only, will now receive a 44 per cent federal personal income tax abatement in 1965 and has raised its provincial personal income tax rates accordingly.

The federal corporation income tax remains at 9 per cent of taxable income in all provinces except Quebec where it is 10 per cent. The federal government collects (free of charge) the provincial income taxes, (revenue items 2 and 3) provided they are levied on the same basis as the federal income taxes. Quebec has not entered a collection agreement. Ontario collects its own corporation taxes. All other provincial personal and corporation income taxes are being collected by the federal government on behalf of the provinces.

Under the revised federal-provincial fiscal arrangements which came into effect on April 1, 1964, all provinces except Ontario, Alberta and British Columbia will receive equalization payments for the year under review. Equalization is based not on the national average but on the average yield of the standard taxes in the two provinces having the highest per capita yield, namely, Ontario and British Columbia. The three year average of provincial revenue from natural resources is retained as a factor in the new formula but the method of treatment has changed. The equalization payable under the new arrangements to any province having natural resources above the national average will be reduced by one half of the amount that such per capita revenue exceeds the national average.

Effective April 1, 1964 the federal government increased the rate of abatement of federal estate tax from 50 to 75 per cent. Seven provinces continue to receive this proportion of the Federal estate tax. Ontario and Quebec levy their own succession duties. They did not increase their own rates and so receive the additional 25 per cent abatement from the federal government. British Columbia raised its provincial rate under the Succession Duty Act in lieu of accepting the additional abatement (See line 15, Table 1).

The Atlantic Provinces Adjustment Grants continue and the distribution of these grants is shown in item 17 of Table 1.

Privileges, Licences and Permits, revenue item 25, Table 1, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 14, Table 1, include only general and unconditional grants, for example the B.N.A. Act Subsidies. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 22, Table 1. All provinces continue to receive a share of the income tax collected by the Govern-

ment of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 27, Table 1, combines revenues from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health - Other, expenditure item 5, Table 2, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social Welfare - Other, expenditure item 10, Table 2, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, Table 2, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments to municipal governments have been classified according to the nature of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Table 2. See Table 3 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In Table 3 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas Table 2 reflects only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, Table 2, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

November 24, 1965

LIQUOR CONTROL REVENUE

Revenues of this nature arise from the following sources: profits on the operation of provincial wholesale vendors and retail outlets, Table 1, item 26; taxes on the sale of liquor, item 5; privileges, licences and permit fees included in Table 1, item

25; miscellaneous revenue such as fines, penalties and confiscations included in item 27 of Table 1. The following table shows the amount estimated for the current year in relation to the latest totals available for prior years.

Total Liquor Control Revenue

Fiscal Years Ended March 31

Province	1962	1963	1964 (Prel.)	1965 (Est.)	1966 (Est.)
thousands of dollars					
Newfoundland	4,640	5,020	5,417	7,250	6,620
Prince Edward Island	1,863	1,893	2,013	2,150	2,250
Nova Scotia	12,676	13,144	13,443	13,630	14,060
New Brunswick	9,576	9,886	10,417	10,640	11,870
Quebec	54,481	62,447	65,636	66,210	75,310
Ontario	83,957	89,822	98,379	111,450	114,000
Manitoba	15,043	15,568	16,673	16,820	20,010
Saskatchewan	14,152	14,696	16,102	16,400	17,090
Alberta	22,465	26,068	27,435	27,030	29,070
British Columbia	29,392	31,482	33,120	33,250	33,500
Total liquor control revenue	248,245	270,026	288,635	304,830	323,780

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces,

show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1962	1963	1964 (Prel.)	1965 (Est.)	1966 (Est.)
millions of dollars					
Newfoundland	69	76	81	90	104
Prince Edward Island	18	19	19	21	23
Nova Scotia	102	114	114	124	141
New Brunswick	84	90	95	103	121
Quebec	758	865	945	1,129	1,559
Ontario	927	1,095	1,165	1,293	1,471
Manitoba	118	131	136	147	189
Saskatchewan	157	201	221	223	244
Alberta	273	294	285	321	375
British Columbia	347	364	398	400	475
Total net general revenue	2,853	3,249	3,459	3,851	4,702

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1962	1963	1964 (Prel.)	1965 (Est.)	1966 (Est.)
millions of dollars					
Newfoundland	83	101	100	102	114
Prince Edward Island	19	23	23	23	30
Nova Scotia	107	113	126	142	155
New Brunswick	95	101	113	118	128
Quebec	848	952	1,093	1,296	1,815
Ontario	1,037	1,172	1,264	1,435	1,625
Manitoba	137	146	156	178	207
Saskatchewan	159	179	210	222	241
Alberta	279	282	290	333	402
British Columbia	339	357	395	405	453
Total net general expenditure exclusive of debt retirement	3,103	3,426	3,770	4,254	5,170

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1962	1963	1964 (Prel.)	1965 (Est.)	1966 (Est.)
millions of dollars					
Taxes:					
Corporation	56	56	44	44	48
Income: Corporations	268	395	427	434	508
Individuals	85	360	389	451	744
Property	8	9	10	10	10
Sales:					
Amusements and admissions.....	24	25	27	30	34
Motor fuel and fuel oil	449	483	538	598	651
Tobacco	27	28	32	39	52
General	355	516	559	659	767
Other	10	11	12	14	27
Succession duties.....	66	72	85	93	99
Other	133	132	135	155	174
Total taxes	1,481	2,087	2,258	2,527	3,114
Government of Canada payments:					
Federal-provincial tax-sharing arrangements ¹	478	24	—	—	—
Federal-provincial Fiscal Agreements Act, 1962.....	—	175	178	251	351
Federal-Provincial tax-sharing Arrangements Act, 1956 —					
Adjustment for fiscal years 1957-58 to 1959-60	—	—	—	—	5
50% share of income tax on power utilities	6	10	10	9	8
Subsidies ²	57	66	66	67	67
Compensation due to withdrawal from joint programmes	—	—	—	—	44
Total Government of Canada payments	541	275	254	327	475
Privileges, licences and permits	561	589	633	670	742
Liquor profits	195	215	226	242	260
Other revenue	75	83	88	85	111
Total net general revenue	2,853	3,249	3,459	3,851	4,702

¹ Includes tax rentals, tax equalization and revenue stabilization.

² Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1962	1963	1964 (Prel.)	1965 (Est.)	1966 (Est.)
millions of dollars					
Transportation and communications.....	659	710	794	833	940
Health:					
Hospital care	542	588	..	749	951
Other	57	66	..	102	121
Total health	599	654	704¹	851	1,072
Social welfare:					
Aid to aged and blind persons	67	77	..	83	105
Aid to unemployed	91	100	..	122	182
Mothers' allowances.....	37	36	..	31	36
Other	80	78	..	104	101
Total social welfare	275	291	316¹	340	424
Total health and social welfare	874	945	1,020	1,191	1,496
Education	839	984	1,097	1,191	1,465
Natural resources and primary industries	202	192	217	239	270
Debt charges (excluding debt retirement)	84	103	122	137	152
Contributions to municipalities	71	77	80	156	197
Other expenditures	374	415	440	507	650
Total net general expenditure excluding debt re-					
 tirement	3,103	3,426	3,770	4,254	5,170

¹ Preliminary statements do not all show sufficient detail to provide a breakdown of "Total health" and "Total social welfare".

TABLE 1. Net General Revenue (Estimated)
Fiscal Year Ending March 31, 1966

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	400 ¹	110 ¹	980 ¹	825 ¹	37,400 ¹	2	1,550 ¹	1,100 ¹	2,500 ¹	3,425 ¹	48,290
	Income:											
2	Corporations ³	6,719	808	7,805	6,426	132,000	244,000	19,967	14,568	30,009	45,850	508,152
3	Individuals ⁴	5,502	1,089	12,556	8,391	293,000	264,668	30,723	25,574	38,664	64,015	744,182
4	Property	—	—	100	400	—	1,520	—	—	—	8,124	10,144
	Sales:											
5	Alcoholic beverages	—	480	—	—	—	—	—	—	—	—	480
6	Amusements and admissions	110	70	410	275	12,750	15,960	910	180	1,060	1,795 ⁵	33,520
7	Motor fuel and fuel oil	11,000	3,450	23,220	18,700	192,680	242,000	35,930	29,450	43,030	51,340	650,800
8	Tobacco	1,500	340	—	2,100	37,980	—	7,000	3,450	—	—	52,370
9	General	18,550	3,050	20,030 ⁶	13,275	332,540	213,210	—	40,880	—	125,710	767,245
10	Other commodities and services	—	—	440	—	21,400	—	4,000	—	—	—	25,840
11	Succession duties	—	—	—	—	44,000	46,000	—	—	—	9,000	99,000
12	Other	359	3	99	118	2,000	136,982	13,900	19,898	47	261	173,667
13	Total taxes	44,140	9,400	65,640	50,510	1,105,750	1,164,340	113,980	135,100	115,310	309,520	3,113,690
	Government of Canada:											
14	Statutory subsidies ⁷	1,656	657	2,132	1,745	3,964	4,624	2,117	2,124	2,887	1,672	23,578
	Federal-Provincial Fiscal Arrangements Act, 1962:											
15	Share of federal estate tax ⁷	531	152	2,705	2,412	9,385	16,060	3,351	1,721	5,087	—	41,404
16	Equalization (including stabilization) ⁸	22,970	5,711	32,411	27,746	167,615	—	23,687	29,269	—	—	309,409
17	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500	—	—	—	—	—	—	35,000
18	Newfoundland additional grant	8,000	—	—	—	—	—	—	—	—	—	8,000
	Federal-Provincial Tax-Sharing Arrangements Act, 1956-Adjustments for fiscal years 1957-58 to 1959-60: ⁸											
19	Tax Rental-Succession duties	142	—	443	—	—	—	767	—	539	6,137	2,554
20	Equalization	—	37	—	5,606	—	—	—	31	—	—	2,643
21	Stabilization	—	—	—	—	—	—	—	—	—	—	—
22	Share of income tax on power utilities ⁷	262	64	793	60	2,237	1,143	53	14	3,121	753	8,500
23	Compensation due to withdrawal from joint programmes ⁸	—	—	—	—	44,000	—	—	—	—	—	44,000
24	Total Government of Canada	44,039	10,099	48,736	42,625	227,201	21,827	29,616	33,138	11,445	6,159	474,885
25	Privileges, licences and permits	10,350	1,130	10,000	12,560	133,710	178,840	26,210	44,350	208,640	116,580	742,370
26	Liquor profits	3,380	1,720	13,670	11,810	53,940	81,980	15,850	16,840	27,330	33,210	259,730
27	Other revenue	1,711	511	2,994	3,805	38,592	24,033	3,104	14,902	11,875	9,481	111,008
28	Total net general revenue	103,620	22,860	141,040	121,310	1,559,193	1,471,020	188,760	244,330	374,600	474,950	4,701,683

¹ Tax on premium income of insurance companies.

² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.

³ Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by federal Department of Finance for all provinces except Quebec and Ontario.

⁴ Collected by the federal government for all provinces except Quebec. Estimates supplied by Federal Department of Finance for all provinces except Quebec.

⁵ Pari-mutuel betting tax only.

⁶ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.

⁷ Estimates supplied by federal Department of Finance.

⁸ Estimates supplied by federal Department of Finance, except for Quebec, for which the figures were taken from the 1965 Budget Speech of the Province of Quebec.

TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)

Fiscal Year Ending March 31, 1966

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
							thousands of dollars					
	Transportation and communications:											
1	Highways, roads and bridges	23, 130	7, 773	32, 205	25, 410	290, 010	330, 740	37, 560	41, 810	68, 040	76, 020	932, 698
2	Other	100	87	515	620	1, 210	—	60	1, 030	250	3, 520	7, 392
3	Total transportation and communications	23, 230	7, 860	32, 720	26, 030	291, 220	330, 740	37, 620	42, 840	68, 290	79, 540	940, 090
	Health and social welfare:											
	Health:											
4	Hospital care ¹	11, 760	3, 030	28, 830	23, 380	397, 900	281, 430	31, 860	43, 850	65, 870	62, 480	950, 390
5	Other	3, 040	460	3, 910	3, 110	18, 650	19, 780	5, 120	33, 100 ²	14, 640	19, 480	121, 290
6	Sub-total health	14, 800	3, 490	32, 740	26, 490	416, 550	301, 210	36, 980	76, 950	80, 510	81, 960	1, 071, 680
	Social welfare:											
7	Aid to aged and blind persons	2, 730	1, 080	2, 850	3, 320	43, 980	20, 810	3, 500	4, 100	8, 350	14, 680	105, 400
8	Aid to unemployed and unemployables	8, 170	350	5, 320	2, 220	87, 000	33, 430	8, 520	8, 790	17, 290	11, 030	182, 120
9	Mothers' allowance	3	220	3	1, 680	20, 100	13, 570	3	3	600	3	36, 170
10	Other	3, 400	350	2, 160	1, 380	48, 980	18, 490	6, 100	4, 790	7, 060	8, 080	100, 790
11	Sub-total social welfare	14, 300	2, 000	10, 330	8, 600	200, 060	86, 300	18, 120	17, 680	33, 300	33, 790	424, 480
12	Total health and social welfare	29, 100	5, 490	43, 070	35, 090	616, 610	387, 510	55, 100	94, 630	113, 810	115, 750	1, 496, 160
13	Education	28, 840	5, 240	41, 260	25, 200	453, 550	525, 600	56, 820	61, 010	140, 650	127, 280	1, 465, 450
14	Natural resources and primary industries ..	5, 180	1, 110	6, 570	7, 490	88, 220	62, 250	24, 600	16, 720	24, 240	33, 060	269, 440
15	Debt charges (exclusive of debt retirement) ⁴	10, 740	2, 760	14, 020	12, 410	55, 260	72, 300	6, 550	— 1, 940 ⁵	— 18, 270 ⁵	— 1, 670 ⁵	152, 160
16	Contributions to municipalities	2, 260	440	1, 330	8, 390	110, 290	37, 240	4, 270	10	18, 910	13, 670	196, 810
17	Other expenditure	14, 670	7, 080	15, 860	13, 760	200, 130	209, 360	21, 860	27, 420	54, 380	85, 390 ⁶	649, 910
18	Total net general expenditure exclusive of debt retirement	114, 020	29, 980	154, 830	128, 370	1, 815, 280⁷	1, 625, 000	206, 820	240, 690	402, 010⁷	453, 020	5, 170, 020

¹ Includes expenditures under the various hospital insurance plans.

² Includes an estimate of expenditures to be made by the Medical Care Insurance Commission.

³ Now merged with other "Social allowances" in the provincial estimates and included in item 8 in these statistics.

⁴ Provision for debt retirement in the provincial current account estimates was as follows: Nfld. 4,624; P.E.I. 1,231; N.S. nil; N.B. 6,676; Que. 16,839; Ont. 38,127.

⁵ Excess of interest, premium, discount and exchange revenue over interest expenditure and other debt charges.

⁶ Includes home-owner subsidies 32,830.

⁷ Does not include expenditures by the provincial toll road authorities.

TABLE 3. Specified Gross Amounts Paid to Local Governments (Estimated)
Fiscal Year Ending March 31, 1966

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	thousands of dollars										
	Grants-in-aid and shared-cost contributions:										
1	310	80	220	240	7,540	102,950	11,700	8,160	8,340	650	140,190
	Health:										
2	—	—	2,580	—	—	—	—	—	—	—	2,580
3	150	—	—	—	6,200	2,490	180	730	1,890	340	11,980
	Social welfare:										
4	—	—	—	—	—	8,470	—	—	—	670	9,140
5	—	—	1,810	3,140	—	50,180	2,260	11,910	2,750	23,500	95,550
6	—	—	—	450	—	7,810	40	—	—	—	8,300
7	3	3,950	25,960	13,130	260,760	375,250	33,300	46,190	97,300	79,350	935,190
8	—	—	—	30	—	900	930	100	360	20	2,340
9	—	—	—	—	3,710	—	—	—	—	—	3,710
10	250	790	240	300	28,940	35,840	530	8,270	6,070	6,720	87,950
11	710	4,820	30,810	17,290	307,150	583,890	48,940	75,360	116,710	111,250	1,296,930
	Sub-total items 1 to 10										
12	2,270	440	1,320	8,380	110,290	37,240	4,270	10	18,910	13,670	196,800
13	2,980	5,260	32,130	25,670	417,440	621,130	53,210	75,370	135,620	124,920	1,493,730
	Total amounts paid to local governments										

¹ Excludes amounts paid directly to municipal hospital boards.

² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Que.

³ Excludes grants estimated at 20,370 to primary and secondary schools which are operated on a religious denominational basis.

⁴ Includes winter works and civil defence grants.

Fiscal Year Ending March 31, 1966

¹ Only those items which remain in net general revenue. For example, federal grants-in-aid which have been offset against expenditure in the Provincial Estimates have not been added back in item 2 and deducted in item 18.

² These items represent capital revenue of 5,133 estimated by the province, less 1,481 considered to be non-revenue items.

³ Only those amounts included in items 1 and 4. See also footnote 1.

² These items represent capital revenue of 5,133 estimated by the province, less 1,481 considered to be non-revenue items.

² These items represent capital revenue of 5,133 estimates

³ Only those amounts included in items 1 and 4. See also footnote 1.



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PROVINCIAL GOVERNMENT FINANCE

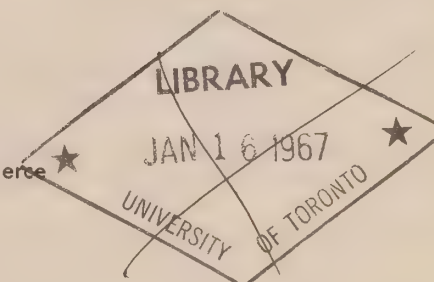
Revenue and Expenditure (Estimates)

1966

(Fiscal Year Ended March 31, 1967)

68-206, Provincial Government Finance, Revenue and Expenditure, (Preliminary) has been discontinued with the 1964 issue. This publication, therefore, will be followed only by the final report 68-207, Provincial Government Finance - Revenue and Expenditure.

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Education

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- P preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

1966

(Fiscal Year Ended March 31, 1967)

INTRODUCTION

This report presents a statistical analysis of the estimated revenues and expenditures of provincial governments for the fiscal year ended March 31, 1967. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenues and expenditures as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statis-

tics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimates documents.

It follows therefore that the difference between "general revenue" and "general expenditure" as used in this report, does not reflect a surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variations in accounting systems and financial reporting used by the provinces, adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories (revenue classified by source and expenditure by function), depends upon the detail of the available sources of information.

REVIEW OF ESTIMATES DATA FOR 1966-67

Of the total estimated provincial revenue of \$5.8 billion for the fiscal year ending March 31, 1967, \$4.0 billion or 68 per cent is estimated to be derived from taxation. This estimated tax revenue is an increase of 28 per cent over the estimated total for the previous year, and represents increases in individual income tax, corporation income tax, general sales tax, and the sales tax on motor fuel and fuel oil. Of the total tax revenue, individual income tax accounts for 26 per cent, corporation income tax for 14 per cent, general sales tax for 25 per cent, and the motor fuel and fuel oil sales tax for 19 per cent.

The Budget Estimates presented by the Province of British Columbia for the year 1966-67 are shown on a total rather than on a net basis. In calculating net general revenue, some items included by the province as revenue were deducted from the total revenue shown in the provincial Estimates. These items are:

(a) Canada's share of joint service programmes	\$105,000,000
(b) Municipalities' share of joint service programmes	6,500,000
(c) Contributions from other provinces	250,000
(d) Institutional maintenance receipts	2,600,000
	\$114,350,000

The \$114 million was also offset against total expenditure to calculate total net general expenditure for the Province of British Columbia. As information, concerning the functional classification of expenditure to which these revenue items were applicable, was not available, it was not possible to present a functional breakdown of net general expenditure either for the Province of British Columbia or for all provinces combined as a "Canada Total".

Tax Changes in 1966-67

New Brunswick. — Legislation has been passed to increase the general retail sales tax from 3 per cent to 6 per cent effective January 1, 1967.

Ontario. — A number of tax changes became effective on April 1, 1966. The general retail sales tax of 3 per cent was increased to 5 per cent and extended to apply to charges on telegrams and long distance telephone calls. The increased revenue from this tax is estimated to be \$81.3 million in the current fiscal year. The sales tax on gasoline was increased by one cent per gallon to sixteen cents. The sales tax on diesel fuel for highway use was increased by one and one-half cents to twenty-two cents per gallon. The sales tax on cigarettes was increased one-tenth of a cent per cigarette with adjusted increases on other tobaccos. The land transfer tax was increased from one-fifth to two-fifths of 1 per cent of the selling price. The exemptions under the Succession Duty Act were increased from \$60,000 to \$75,000 for widows and certain widowers; from \$10,000 to \$15,000 for dependent children; and from \$15,000 to \$25,000 for dependent orphans.

Saskatchewan: — A one cent increase in the gasoline sales tax came into effect on April 1. Certain agricultural items are now exempt from the sales tax, but soaps, detergents and other cleaning agents are now subject to the four per cent tax rate. Retroactive to January 1, 1966, the income tax surcharge (the rate levied in excess of the amount of the federal personal income tax abated in that province) was reduced from 6 to 5 per cent.

British Columbia. — All meals are now exempt from the 5 per cent sales tax as are all newspapers, periodicals and magazines, confections, candies and soft drinks, school supplies at all levels of education, and clothing and footwear for all children under 15 years of age.

A more detailed analysis of these tax changes are included in "Principal Taxes and Rates, Federal, Provincial and Selected Municipal Governments, 1966", (Catalogue No. 68-201).

Estimated Expenditures 1966-67

Total net general expenditure is estimated at \$6.3 billion in 1966-67, an increase of 21 per cent over the estimated provincial expenditure for the previous year.

As of July 1, 1966, general coverage under the Ontario Medical Services Insurance Plan became effective, for which the net provincial expenditure is estimated at \$60 million during the present fiscal year.

Saskatchewan has inaugurated a grant to home-owners, whereby the lesser of \$50 or one-half of the current year's taxes is paid to eligible property owners. A grant of the lesser of \$50 or one-half of the current year's school tax is being paid in the Province of Manitoba commencing with the fiscal year beginning April 1, 1966. Alberta has also introduced The Home Owners Tax Discount Act which provides for a discount of \$50 on the taxes of owner-occupied eligible residences in the province. This grant is similar in nature to the home-owner grant presently being paid by the Province of British Columbia, where the subsidy has been raised from \$100 to \$110.

At the present time, some form of grant to home-owners, to alleviate the burden of municipal taxation, is paid in the Provinces of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia.

In Ontario the grant (\$26.3 million in 1966-67) is paid to the municipality and used to reduce taxes levied on residential and farm properties. In Alberta and British Columbia the grants (\$15 million and \$37.4 million respectively in 1966-67) are made to the municipality on behalf of the home-owner who pays the balance of the taxes levied on his property. In Manitoba and Saskatchewan the grants (\$11 million and \$8 million respectively in 1966-67) are paid to the individual on receipt of a claim certified by the local tax collector.

Only the grant by the Province of Ontario is included as grants to local governments in table 3, item 12 (see footnote 5 to table 2 for classification of this item in other provinces).

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing and combining revenues and expenditures respectively of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost

contributions from other governments; and (d) capital revenue. Tables 4 and 5 are included herewith to explain as clearly as possible the differences between Budgetary Estimates of revenue and expenditure submitted to the provincial legislatures and net general revenue and expenditure as they appear in Tables 1 and 2 of this report.

Other Taxes, Table 1 item 12, includes hospital and medical insurance premiums where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Fiscal Arrangements Act 1962, items 15 to 18 of Table 1

Under the Federal-Provincial Fiscal Arrangements Act, which came into effect on April 1, 1962, the federal government partially withdrew from the personal income tax field. The amount of the withdrawal was 16 per cent of the federal tax in 1962, and under the original arrangement was to have increased by one additional percentage point each year to 1966. In April 1964, following the federal-provincial conference, the legislation was amended to increase the federal abatement in 1965 to 24 per cent, in lieu of the 20 per cent which would have been the reduction applicable to this year under the original arrangement. However, Quebec expressed its desire to take up a federal offer of further income tax abatements in 1966, and in return to undertake other services planned or currently provided by the federal and provincial governments on a joint basis. Thus, in Quebec only, the federal personal income tax abatement is 47 per cent in 1966 and the province has raised its provincial personal income tax rates accordingly.

The federal corporation income tax abatement remains at 9 per cent of taxable income in all provinces except Quebec where it is 10 per cent. Six provinces have levied a corporation tax at the basic 9 per cent and four at higher rates, 12 per cent in Quebec, 11 per cent in Ontario and 10 per cent in both Manitoba and Saskatchewan. The federal government collects (free of charge) the provincial income taxes, (revenue items 2 and 3) provided they are levied on the same basis as the federal income taxes. Quebec has not entered a collection agreement. Ontario collects its own corporation taxes. All other provincial personal and corporation income taxes are being collected by the federal government on behalf of the provinces.

Under the revised federal-provincial fiscal arrangements which came into effect on April 1, 1964, all provinces except Ontario, Alberta and British Columbia receive equalization payments. Equalization is based on the average yield of the standard taxes in the two provinces having the highest per capita yield, namely, Ontario and British Columbia. The three year average of provincial revenue from natural resources is retained as a factor in the new formula but the method of treatment has changed. The equalization payable under the new arrangements to any province having natural resource revenue above the national average is reduced by one half of the amount that such per capita revenue exceeds the national average.

Effective April 1, 1964 the federal government increased the rate of abatement of federal estate tax from 50 to 75 per cent. All provinces except Quebec, Ontario and British Columbia continue to receive this proportion of the Federal estate tax. Quebec and Ontario levy their own succession duties. They have not increased their own rates and so receive the additional 25 per cent abatement from the federal government. British Columbia which

commenced levying its own succession duties on April 1, 1963 raised its provincial rate under the Succession Duty Act on April 1, 1964, in lieu of accepting the additional abatement (See line 15, Table 1).

The Atlantic Provinces Adjustment Grants continue and the distribution of these grants is shown in item 17 of Table 1.

Privileges, Licences and Permits, revenue item 24, Table 1, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 14, Table 1, include only unconditional grants, for example the B.N.A. Act Subsidies. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of Income Tax on Power Utilities, revenue item 19, Table 1. All provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to, the public of electric energy, gas or steam.

Other Revenue, item 26, Table 1, combines revenues from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health - Other, expenditure item 5, Table 2, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social Welfare - Other, expenditure item 10, Table 2, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to Municipalities, expenditure item 16, Table 2, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All

other payments to municipal governments have been classified according to the function of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Table 2. See Table 3 for a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In Table 3 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas Table 2 reflects only the net cost to the provinces of the various services provided.

Other Expenditure, item 17, Table 2, includes expenditures on the following functions: general

government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

An explanation of the statistical terms used in this report is included as Part II (conceptual framework, classifications and sources of the "Historical Review, Financial Statistics of Governments in Canada 1952-62", published by DBS in February 1966 (Catalogue No. 68-503).

November 15, 1966

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1963	1964	1965 (Prel.)	1966 (Est.)	1967 (Est.)
millions of dollars					
Newfoundland	76	81	95	104	122
Prince Edward Island	19	19	21	23	31
Nova Scotia	114	114	128	141	163
New Brunswick	90	95	110	121	144
Quebec	865	948	1,243	1,559	1,857
Ontario	1,095	1,182	1,348	1,471	1,978
Manitoba	131	136	161	189	217
Saskatchewan	201	217	237	244	292
Alberta	294	320	321	375	470
British Columbia	364	398	463	475	566
Total net general revenue	3,249	3,510	4,127	4,702	5,840

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1963	1964	1965 (Prel.)	1966 (Est.)	1967 (Est.)
millions of dollars					
Newfoundland	101	105	111	114	143
Prince Edward Island	23	23	24	30	31
Nova Scotia	113	126	133	155	183
New Brunswick	101	112	117	128	146
Quebec	952	1,097	1,430	1,815	2,072
Ontario	1,172	1,240	1,418	1,625	2,074
Manitoba	146	162	177	207	237
Saskatchewan	179	209	230	241	289
Alberta	282	276	333	402	532
British Columbia	357	392	407	453	550
Total net general expenditure exclusive of debt retirement	3,426	3,742	4,380	5,170	6,257

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1963	1964	1965 (Prel.)	1966 (Est.)	1967 (Est.)
millions of dollars					
Taxes:					
Corporation	56	61	44	48	55
Income: Corporations	395	412	472	508	573
Individuals	360	389	508	744	1,047
Property	9	9	10	10	12
Sales:					
Amusements and admissions	25	27	31	34	39
Motor fuel and fuel oil	483	538	612	651	738
Tobacco	28	30	36	52	75
General	516	562	720	767	1,003
Other	11	13	16	27	30
Succession duties	72	86	98	99	115
Other	132	137	159	174	282
Total taxes	2,087	2,264	2,706	3,114	3,969
Government of Canada payments:					
Federal-provincial tax-sharing arrangements ¹	24	—	—	5	—
Federal-provincial Fiscal Agreements Act, 1962	175	178	268	351	435
50% share of income tax on power utilities	10	10	10	8	7
Subsidies ²	66	66	67	67	67
Compensation due to withdrawal from joint programmes....	—	—	21	44	31
Unconditional contribution	—	—	—	—	12
Crown Corporations (Provincial Taxes and Fees).....	—	—	4	—	—
Total Government of Canada payments	275	254	370	475	552
Privileges, licences and permits	589	669	701	742	875
Liquor profits	215	231	241	260	298
Other revenue	83	92	109	111	146
Total net general revenue	3,249	3,510	4,127	4,702	5,840

¹ Includes tax rentals, tax equalization and revenue stabilization.

² Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1963	1964	1965 (Prel.)	1966 (Est.)	1967 ¹ (Est.)
millions of dollars					
Transportation and communications	710	789	859	940	..
Health:					
Hospital care	588	582	..	951	..
Other	66	109	..	121	..
Total health	654	691	848	1,072	..
Social welfare:					
Aid to aged and blind persons	77	80	..	105	..
Aid to unemployed	100	107	..	182	..
Mothers' allowances	36	37	..	36	..
Other	78	86	..	101	..
Total social welfare	291	310	361²	424	..
Total health and social welfare	945	1,001	1,209	1,496	..
Education	984	1,086	1,245	1,465	..
Natural resources and primary industries.....	192	208	226	270	..
Debt charges (excluding debt retirement).....	103	122	135	152	..
Contributions to municipalities	77	79	161	197	..
Other expenditures	415	457	545	650	..
Total net general expenditure excluding debt retire- ment	3,426	3,742	4,380	5,170	6,257

¹ A functional breakdown is not available. See page 5 of this report.

² Preliminary statements do not all show sufficient detail to provide a breakdown of "Total health" and "Total social welfare".

TABLE 1. Net General Revenue (Estimated)

Fiscal Year Ending March 31, 1967

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	400 ¹	110 ¹	1,200 ¹	950 ¹	43,000 ¹	258,000	1,570 ¹	1,100 ¹	2,900 ¹	3,500 ¹	54,730
2	Income:											
3	Corporations ²	9,443	906	8,556	7,647	165,000	258,000	23,717	16,116	32,147	51,854	573,386
4	Individuals ³	7,768	1,538	17,535	12,095	410,000	375,882	40,739	35,844	53,930	91,463	1,046,794
5	Property	—	—	95	400	—	1,620	—	—	—	9,830	11,945
6	Sales:											
7	Alcoholic beverages	—	580	—	—	—	—	—	—	—	—	580
8	Amusements and admissions	100	80	449	340	14,010	19,560	1,040	190	1,180	2,255 ⁵	39,204
9	Motor fuel and fuel oil	13,000	3,430	26,184	22,120	213,600	277,410	41,960	34,230	47,700	58,494	738,128
10	Tobacco	3,000	360	—	2,630	40,010	18,000	7,800	3,700	—	—	75,500
11	General	21,710	3,350	22,769 ⁶	16,010	352,100	394,490	—	48,010	—	144,200	1,002,639
12	Other commodities and services	—	—	470	—	23,990	—	4,970	—	—	—	29,430
13	Succession duties	—	—	—	—	47,000	55,000	—	—	—	12,500	114,500
14	Other	369	26	96	128	2,100	242,788	14,264	21,630	53	254	281,708
15	Total taxes	55,790	10,380	77,354	62,320	1,310,810	1,642,750	136,060	160,820	137,910	374,350	3,968,544
16	Government of Canada:											
17	Statutory subsidies ⁷	1,656	657	2,132	1,745	3,964	4,624	2,129	2,142	2,935	1,673	23,657
18	Federal-Provincial Fiscal Arrangements											
19	Act, 1962:											
20	Share of federal estate tax ⁷	933	173	1,935	2,382	11,443	16,809	3,321	1,994	4,458	—	43,448
21	Equalization (including stabilization) ⁸	27,201	7,122	40,652	34,452	219,735	—	28,975	34,076	—	—	392,213
22	Atlantic provinces adjustment grants	10,500	3,500	10,500	10,500	—	—	—	—	—	—	35,000
23	Newfoundland additional grant	8,000	—	—	—	—	—	—	—	—	—	8,000
24	Share of income tax on power utilities ⁷	270	70	820	60	790	1,180	60	10	3,240	760	7,260
25	Compensation due to withdrawal from joint programmes ⁹	—	—	—	—	30,709	—	—	—	—	—	30,709
26	Unconditional contribution ⁸	—	—	—	—	12,000	—	—	—	—	—	12,000
27	Total Government of Canada	48,560	11,522	56,039	49,139	278,641	22,613	34,485	38,222	10,633	2,433	552,287
28	Privileges, licences and permits	11,930	1,240	10,830	13,770	162,170	184,710	25,870	53,640	278,690	132,380	875,230
29	Liquor profits	3,330	1,950	15,120	14,130	60,600	100,100	17,060	19,100	30,210	36,700	298,300
30	Other revenue	1,920	5,798 ⁹	4,137	4,581	44,849	28,207	3,745	20,018	12,387	20,197 ¹⁰	145,839
31	Total net general revenue	121,530	30,890	163,480	143,940	1,857,070	1,978,380	217,226	291,800	469,830	566,060	5,840,200

¹ Tax on premium income of insurance companies.² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.³ Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by federal Department of Finance for all provinces except Quebec.⁴ Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec.⁵ Pari-mutual betting tax only.⁶ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.⁷ Estimates supplied by federal Department of Finance.⁸ Estimates supplied by federal Department of Finance, except for Quebec, for which the figures were taken from the 1966 Budget speech of the Province of Quebec.⁹ Includes sale of provincial office building to Crown Building Corporation 5,100.¹⁰ Includes miscellaneous revenue 6,000, sales and service fees 7,851.

TABLE 2. Net General Expenditure (Estimated)
(Current and Capital)
Fiscal Year Ending March 31, 1967

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ¹	Total ¹
							thousands of dollars					
	Transportation and communications:											
1	Highways, roads and bridges.....	29,720	7,810	36,295	35,160	326,850	374,950	40,740	58,470	85,940	..	..
2	Other.....	90	20	515	650	1,300	—	60	1,120	250	..	..
3	Total transportation and communications	29,810	7,830	36,810	35,810	328,150	374,950	40,800	59,590	86,190	..	..
	Health and social welfare:											
	Health:											
4	Hospital care ²	14,830	3,160	33,400	26,020	455,420	339,240	38,420	51,330	80,740	..	..
5	Other	3,630	750	7,210	3,630	19,000	148,950 ³	7,670	31,850 ³	22,070	..	..
6	Sub-total health	18,460	3,910	40,610	29,650	474,420	488,190	46,090	83,180	102,810	..	..
	Social welfare:											
7	Aid to aged and blind persons.....	2,210	1,050	1,920	3,550	49,550	23,140	2,820	2,480	6,670	..	..
8	Aid to unemployed and unemployables	8,600	290	5,210	1,170	81,700	29,190	11,350	8,160	18,290	..	..
9	Mothers' allowance	4	300	4	2,310	28,500	17,940	4	250	250	..	..
10	Other	3,720	290	3,550	1,660	52,830	15,570	6,970	6,440	10,640	..	..
11	Sub-total social welfare	14,530	1,930	10,680	8,690	212,580	85,840	21,140	17,080	35,850	..	..
12	Total health and social welfare	32,990	5,840	51,290	38,340	687,000	574,030	67,230	100,260	138,660	..	..
13	Education	39,400	6,810	49,960	25,540	518,410	684,090	69,470 ⁵	73,530	186,610	..	..
14	Natural resources and primary industries	7,430	1,420	8,480	8,420	113,450	83,020	21,750	19,200	32,050	..	..
15	Debt charges (exclusive of debt retirement) ⁶	12,470	2,850	14,640	12,760	56,780	78,890	7,020	-2,410 ⁷	-26,330 ⁷	..	..
16	Contributions to municipalities.....	2,420	540	1,330	10,690	116,750	32,430	4,230	10	24,730	..	..
17	Other expenditure	18,270	5,430	19,840	14,780	251,740	246,660	26,780	38,990 ⁵	90,330 ⁵	..	..
18	Total net general expenditure exclusive of debt retirement	142,790	30,720	182,350	146,340	2,072,280⁶	2,074,070	237,280	289,170	532,240	549,900⁸	6,257,140

¹ A functional breakdown of net general expenditure for B.C. is not available. See page 5 of this report.

² Includes an estimate of expenditures to be made by the various hospital insurance plans.

³ Includes an estimate of expenditures to be made by the Medical Service Insurance Commission in Ontario, and the Medical Care Insurance Commission in Saskatchewan.

⁴ Now merged with other "Social Allowances" in the provincial estimates and included in item 8 in these statistics.

⁵ Includes home-owners subsidies in Saskatchewan of 8,000; home-owners tax discount of 15,000 in Alberta; and school tax rebate of 11,000 in Manitoba.

⁶ Provision for debt retirement in the provincial current account estimates was as follows: Nfld. 5,508; P.E.I. 1,370; N.S. nil; N.B. 7,084; Que. 25,035; Ont. 37,900; Man. 6,141; Sask. nil; Alta. 1,637.

⁷ Excess of interest premium discount and exchange revenue over interest expenditure and other debt charges.

⁸ Does not include expenditures by the provincial toll road authorities.

TABLE 4. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)
Fiscal Year Ending March 31, 1967

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
							thousands of dollars				
1	Ordinary revenue per provincial estimates	155,646	33,429	162,819	171,280	1,850,000	1,726,889	198,683	268,787	568,283	659,782
	Add:										
2	Estimated revenue deducted from expenditure ¹	—	—	2,148	—	2,600	4,442	148	—	—	3,128
3	Estimated expenditure deducted from revenue ¹	—	—	906	804	11,207	16,060	681	2,372	1,227	5,249
4	Estimated revenue of administrative or special funds	6,300	236	431	1,085	3,200	467,066	52,865	36,406	2,059	2,581
5	Capital account revenue	—	9,441 ²	—	—	—	—	—	—	—	—
6	Capital account revenue of an ordinary nature	—	—	—	—	—	1,080	—	—	1,497	—
7	To adjust tax arrangement revenue to federal estimates	1,973	41	2,979	1,121	688	13,198	4,124	6,564	548	12,953
8	Total additions	8,273	9,718	6,464	3,010	17,695	501,846	57,818	45,342	5,331	23,911
	Deduct:										
9	Refunds of current year's expenditure included in revenue	59	5	60	379	—	406	431	—	1,506	—
10	Refunds of current year's revenue included in expenditure	—	67	—	—	59	—	—	—	—	—
11	Revenue of working capital funds to be offset against expenditure	485	—	200	—	—	—	—	150	300	—
12	Employees' contributions to pension plans	470	—	—	—	—	—	—	—	7,350	—
13	Offsets to adjust contributions to and from Government Enterprises to a "net" basis	1,536	—	—	—	—	—	—	—	8,376	—
14	Sinking fund earnings included in estimated revenue	—	—	—	—	5,980	—	—	—	—	—
15	Previous years' surplus included in revenue	—	—	—	—	—	—	—	—	—	—
16	Interfund eliminations	6,151	20	285	500	—	62,096	13,391	13,692	545	270
17	Interest, discount, premium and exchange ³	648	220	4,369	64	4,582	4,919	833	4,025	26,793	3,009
18	Grants-in-aid and shared-cost contributions ³	30,797	11,300	30	27,893	—	173,068	23,997	3,733	53,775	—
19	Institutional revenue ³	2,248	649	859	1,513	—	9,865	633	733	5,141	—
20	Revenue items ordinarily offset against expenditure	—	—	—	—	—	—	—	—	—	114,350
21	Total deductions	42,394	12,261	5,803	30,349	10,621	250,354	39,285	22,333	103,786	117,629
22	Rounding	+ 5	+ 4	—	- 1	- 4	- 1	+ 4	+ 4	+ 2	- 4
23	Total estimated net general revenue (Table 1, item 28)	121,530	30,890	163,480	143,940	1,857,070	1,978,380	217,220	291,800	469,830	566,060

¹ Only those items which remain in net general revenue. For example, federal grants-in-aid which have been offset against expenditure in the Provincial Estimates have not been added back in item 2 and deducted in item 18.

² These items represent capital revenue of 11,091 estimated by the province, less 1,650 considered to be non-revenue items.

³ Only those amounts included in items 1 and 4. See also footnote 1.

TABLE 5. Reconciliation of Provincial Estimated Expenditure with Estimated Net General Expenditure (Table 2)

Fiscal Year Ending March 31, 1967

- 15 -

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
	thousands of dollars									
1	155,363	33,360	154,289	157,681	1,769,414 ¹	1,528,231 ²	230,891 ³	268,495 ⁴	499,512	657,280
2	48,767	10,678	30,370	24,669	318,733	692,849	—	—	168,513	—
3	204,130	44,038	184,659	182,350	2,088,147	2,221,080	230,891	268,495	668,025	657,280
Add:										
4	—	—	2,148	—	2,600	4,442	148	—	—	3,128
5	—	—	906	804	11,207	16,060	681	2,372	1,227	4,635
6	6,219	313	446	605	—	462,078	51,394	40,643	1,943	2,484
7	6,219	313	3,500	1,409	13,807	482,580	52,223	43,015	3,170	10,247
Deduct:										
8	—	—	—	—	—	—	—	—	—	—
9	59	5	60	379	—	406	431	—	1,506	—
10	—	67	—	—	59	—	—	—	—	—
11	485	—	200	—	—	—	—	150	300	—
12	470	—	—	—	—	—	—	—	7,350	—
13	1,536	—	—	—	—	—	—	—	8,376	—
14	5,508	1,370	—	7,084	25,035	37,900	6,548	—	1,547	—
15	1,214	—	—	—	—	341,347	—	—	910	—
16	18,449 ⁵	—	—	—	—	—	—	—	32,714 ⁶	—
17	6,151	20	285	500	—	62,096	13,391	13,692	545	270
18	648	220	4,369	61	4,582	4,915	833	4,025	26,793	3,009
19	30,797	11,300	30	27,884	—	173,068	23,997	3,733	53,775	—
20	2,248	649	859	1,513	—	9,865	633	733	5,141	—
21	67,565	13,631	5,803	37,421	29,676	629,597	45,833	22,333	138,957	114,350
22	—	—	—	—	—	—	—	—	—	—
23	6	—	—	2	2	7	—	—	2	2
	142,790	30,720	182,350	146,340	2,072,280	2,074,070	237,280	289,170	532,240	549,900
	Total estimated net general expenditure (Table 2, item 18)									

¹ Represents estimated ordinary expenditures of 1,661,523 together with 82,891 debt service and extraordinary expenditures of 25,000 for the financing of "University investments."

² Represents estimated gross ordinary expenditure of 1,629,954 adjusted to a "net" basis.

³ Total "expenditure" including capital expenditure of 62,709.

⁴ Total "budgetary expenditure" including capital expenditure of 47,769.

⁵ This represents capital revenue of 20,485 as estimated by the province less 2,036 considered to be non-revenue items.

⁶ This represents capital revenue of 44,857 as estimated by the provinces less 10,646 considered to be non-revenue items, and less 1,497 considered to be revenue of an ordinary nature. (See line 6, Table 4).



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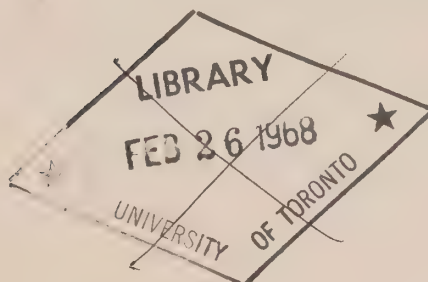
PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure, ~~(Estimates)~~

(1967)

(Fiscal Year Ended March 31, 1968)

Published by Authority of
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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

PROVINCIAL GOVERNMENT FINANCE

Government
Publications

Revenue and Expenditure (Estimates)

1967

(Fiscal Year Ended March 31, 1968)

INTRODUCTION

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ended March 31, 1968. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of

provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimates documents.

It follows therefore that the difference between "general revenue" and "general expenditure" as used in this report, does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variations in accounting systems and financial reporting used by the provinces, adjustments, to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories (revenue classified by source and expenditure by function), depends upon the detail of the available sources of information.

Review of Estimates Data for 1967-68

Estimated Revenue 1967-68

Of the total estimated provincial revenue of \$7.0 billion for the fiscal year ending March 31, 1968, \$4.8 billion or over 68 per cent is estimated to be derived from taxation. Of the total tax revenue individual income tax accounts for 30.6 per cent, general sales tax for 26.1 per cent, tax on motor fuel and fuel oil for 16.6 per cent and corporation income tax for 12.7 per cent.

The Budget Estimates presented by the Province of British Columbia for the year 1967-68 are shown on a total rather than on a net basis. In calculating net general revenue, some items included by the province as revenue were deducted from the total revenue shown in the provincial Estimates. These items are:

(a) Canada's share of joint service programmes	\$105,000,000
(b) Municipal share of joint service programmes	6,500,000
(c) Contributions from other provinces ..	275,000
(d) Institutional maintenance receipts ..	2,600,000
	\$114,375,000

The \$114 million was also offset against total expenditure to calculate total net general expenditure for the Province of British Columbia. As information, concerning the functional classification of expenditure to which these revenue items were applicable, was not available, it was not possible to present a functional breakdown of net general expenditure either for the Province of British Columbia or for all provinces combined as a "Canada Total."

Tax Changes in 1967-68

Newfoundland.—The general sales tax was increased by one per cent to six per cent, in order to provide free tuition in all elementary and high schools; it is expected that this additional revenue will offset previously collected school fees and school taxes. The gasoline tax was increased by one cent a gallon to 20 cents effective April 1, 1967; it is anticipated that the revenue from motor fuel and fuel oil tax will increase two and one-half million dollars over that of the 1966-67 fiscal year. The tax on the taxable income of corporations has increased from 10 per cent to 11 per cent.

New Brunswick.—Under the new "Program for Equal Opportunity" which became effective January 1, 1967, the province has assumed all financial

responsibilities for public schools, the responsibilities formerly held by the municipalities for the provision of public health services, all welfare programs, including the financing thereof, and full costs and responsibility for the administration of justice, including correctional institutions. To compensate in part for the assumption by the province of responsibility for these four functions, and primarily to cover the cost of education, the province now levies a uniform real property tax at the rate of \$1.50 per hundred dollars of assessment at market value, and in addition makes a business assessment of all business property.

The provincial sales tax has been increased from 3% to 6%, and the following taxes have been abolished: personal property taxes on automobiles; taxes on equipment of fishermen; taxes on livestock; the poll tax; the occupancy tax; the non-resident tax; and the wildland tax.

Quebec.—Effective March 17, 1967, the retail sales tax and the tax on telecommunications were raised from 6 per cent to 8 per cent. Effective April 15, 1967, taxes on meals and hotel rooms were also increased by 2 per cent to 8 per cent. It is anticipated that these increases will produce additional revenue of \$119 million from the increased sales tax, \$1.8 million from the additional tax on telecommunications, and \$10.7 million from the higher tax on meals and hotel rooms; the estimated revenue from these sources exceeds by \$166 million the estimate for the corresponding taxes for the 1966-67 fiscal year.

Effective January 1, 1967, Quebec has adopted a change in income tax for persons with lower incomes. Single persons earning less than \$2,000 and married persons with incomes below \$4,000 are granted an income tax abatement equal to the tax they would normally pay under the system. In short, taxpayers whose earnings fall short of the applicable ceiling are fully exempt from personal income tax. Abatement is also extended to persons with earnings slightly above these ceilings so that the tax payable will in no instance reduce their incomes below \$2,000 or \$4,000 as applicable. The \$300 per child income tax exemption has been abolished as of July 1, 1967, (see last paragraph on this page).

Manitoba.—Effective June 1, 1967, a general sales tax of 5 per cent on the retail price of taxable goods and services was introduced. It is estimated that the revenue from this source for the nine months of actual collections will be \$33.7 million. Some of the main exemptions provided under this tax are in respect of children's clothing and footwear, food and lodgings other than of a transient nature, prescription drugs, dentures, hearing aids, eye glasses, agriculture equipment and seeds, farm fertilizers, equipment for commercial fishermen, and capital equipment for industry. Effective May 1, 1967, the exemption for gasoline taxation was extended to cover its use in farm trucks.

A more detailed analysis of these tax changes are included in "Principal Taxes and Rates, Federal, Provincial and Selected Municipal Governments, 1967" (Catalogue No. 68-201).

Estimated Expenditure 1967-68

Total net general expenditure for all provinces is estimated at \$7.4 billion in 1967-68, an increase of 18.7 per cent over the estimated provincial expenditure for the previous fiscal year.

Expenditure on education has increased in all provinces. Newfoundland estimates that it will pay to the University \$1.7 million to cover the cost of tuition fees of all students at Memorial University with the exception only of a few who do not ordinarily reside in the province. This plan was started in the 1966-67 fiscal year. Beginning in September 1967 free tuition for all the elementary and high schools becomes effective. It is estimated that it will cost the government between four and five million dollars in the first year to reimburse the school boards for the loss of operating revenue that they will incur through the abolition of school fees and school taxes.

In Prince Edward Island universities will receive grants of \$775 per student replacing the previous \$300 provincial grant plus the university's share of the \$5.00 per capita grant from the Federal Government. Universities will thus receive through this arrangement about \$200,000 more than they would have received under the previous year's formula. In this province the estimates for teachers salaries is approximately \$1 million over that of the fiscal year 1966-67.

In Nova Scotia it is estimated that expenditure on education will be \$27.7 million over that estimated for the fiscal year 1966-67. This amount includes \$8.5 million for assistance to universities; another \$3.4 million of the estimated increase is for vocational education; and \$9.2 million for general education.

In New Brunswick \$17.5 million of the total educational budget of \$81 million will go for new school construction, renovation, and equipment, including school buses. The 1967-68 Estimates include the substantive changes in services resumed by the province under the "Program for Equal Opportunity."

In Quebec estimates of expenditure by the education department including contributions for financing university investments amount to \$662 million exceeding by \$143 million the expenditure by this department forecast for 1966-67.

To compensate for the abolition of the \$300 per child income tax exemption in Quebec, effective April 1, 1967, a family allowance program over and above the federal plan was introduced. These family allowances are payable for Quebec children from birth until their sixteenth birthday at the annual rate

of \$30 for the first child, \$35 for the second, \$40 for the third, \$50 for the fourth, \$60 for the fifth and \$70 for other children under age sixteen. In addition a \$10 annual supplementary allowance is payable for children aged 12 to 15 years inclusive.

There is no change in schooling allowances for children not eligible for family allowances, and income tax exemptions will be maintained at \$550 per child.

Effective January 1, 1967, the province will also refund half the Quebec Pension plan contribution made by self-employed people earning less than \$2,000 if single and less than \$4,000 if married.

In Ontario total capital expenditures on education and training facilities will amount to some \$260 million, \$85 million more than was spent in 1966-67. The legislative grants to school boards will be increased by \$60 million. The university operating grants will be doubled to \$161 million. It is estimated that universities will receive an average of \$2,181 per full time student to meet operating costs during the present academic session. Funds for student awards have also been increased from \$10 million in 1966-67 to \$19 million in 1967-68.

In Manitoba 34 per cent of the provincial budget is directed toward education. The Foundation grant and educational cost-sharing program alone will add some \$13 million to the expenditure program. The province will also direct 59 per cent more assistance to universities and colleges. Some \$26 million of the capital budget will be spent on school, university and college building projects.

In Saskatchewan the provincial share of total capital school construction is estimated at \$6.6 million, an increase of \$1.8 million over the 1966-67 estimates. Operating grants to school boards will be increased by approximately \$3.9 million. Including northern educational school grants, total estimated school grants in this province show an increase of \$10.7 million over the 1966-67 figure, or an increase of \$6.1 million on a net basis. The estimated operating budget for technical schools in the province has increased by approximately \$2.2 million. The province is also estimating a total operating grant of \$16.4 million to universities in the fiscal year 1967-68.

In Alberta the gross expenditure on education accounts for nearly 25 per cent of the total budget. The estimates provide for a contribution of \$118 million to the Foundation Program of School Financing which is an increase of \$20 million over the previous year. A further sum of \$13 million is estimated for the construction of vocational high schools of which 50 per cent will be recovered from the federal government. It is estimated that a total of \$9 million will be spent on the operation of the Institutes of Technology, an increase of \$2.7 million over the fiscal year 1966-67. The estimates also include \$5 million toward the construction and operation of

junior colleges. Assistance to university and vocational students will be increased to \$2.7 million to make grants available to eleven thousand students. Approximately \$44 million is estimated for the construction of buildings on the university campuses, one half the cost of which will be financed by the sale of debentures guaranteed by the province.

British Columbia estimates that it will spend over \$193 million on education in 1967-68. To assist qualified students to attend provincial institutions of higher learning, the province since 1959 has paid a portion of the registration fees. During the year under review these percentage payments will be increased. For this purpose, the appropriate vote has been doubled from one million to two million dollars.

Grants to home-owners to alleviate the burden of municipal taxation, continue in the Province of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia. In Ontario the grant (\$38 million in 1967-68) is paid to the municipality to be applied solely for the benefit of persons paying taxes on residential and farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In Saskatchewan the estimated home-owner's grant of \$8.5 million will be paid by the province to eligible property owners on the basis of the lesser of \$50 or one half of the current year's taxes.

In Alberta the estimated home-owner tax discount of \$12 million provides for a discount of \$50 on the taxes of owner-occupied eligible residences in the province. The amount of the discount is paid by the province to the municipality when the home-owner has paid the balance of his taxes.

In British Columbia the estimated home-owners' grants of \$42 million provide tax relief for resident home-owners. The maximum amount of this grant has been set at \$125 in 1967. The amount of the grant is paid to the municipality on behalf of the home-owner who pays the balance of the taxes levied on his property.

In Manitoba the school tax rebate is now provided only in school divisions which have not become "unitary" and hence do not participate in the Education Foundation Programme. The rebate remains unchanged at the lesser of \$50 or 50 per cent of the yearly school tax, but is now applied as a discount at the time of payment of the balance of the taxes rather than as a grant by the province to the taxpayer after payment.

The grant by the Province of Ontario for residential and farm tax relief is included as grants to local governments in Table 3, item 12 (see footnote 8 to Table 2 for the classification of this item in other provinces).

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing and combining revenues and expenditures respectively of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue. Tables 4 and 5 are included herewith to explain as clearly as possible the differences between Budgetary Estimates of revenue and expenditure submitted to the provincial legislatures and net general revenue and expenditure as they appear in Tables 1 and 2 of this report.

Other taxes, Table 1 item 12, includes hospital and medical insurance premiums where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Fiscal Arrangements April 1, 1967 to March 31, 1969 (items 15 to 17 of Table 1)

The former Federal-Provincial fiscal arrangements terminated on March 31, 1967.

During 1967 under the terms of the transitional arrangements the tax collection agreement was extended for a further two years, under the following conditions:

- (1) Each province is to receive an additional four per cent of total personal income tax revenue and one additional point of taxable corporate income. Since the federal government will lower its personal income tax by one percentage point the increased provincial government taxes will not affect the total tax payable by individuals and corporations.
- (2) Commencing April 1, 1967, equalization is based on a formula which relates all provincial revenues to the economic activity from whence it is derived and is designed to increase the revenue from these basic sources in all provinces to at least the national average revenue yield therefrom.
- (3) There is to be a revenue stabilization payment to any province whose total revenues from all sources, at constant tax rates, fall by more than 5% from the immediately preceding fiscal year's receipts. This is to have the effect of stabilizing the position of a province in the event of a period of recession.
- (4) The Atlantic Provinces' Adjustment Grants are discontinued, but the provinces which received these grants are guaranteed that the equalization payments to them under the new arrangements will be at least equal to, but not lower than, the aggregate of the amount of equalization paid to

the province under the former act in respect of the fiscal year commencing April 1, 1966, and the amount of the former Adjustment Grant.

- (5) In the case of Saskatchewan, the guaranteed equalization is the amount of equalization paid to the province under the former act in respect of the fiscal year commencing April 1, 1966, multiplied by four-fifths for the fiscal year commencing April 1, 1967, and decreasing one-fifth each year until it is discontinued for the fiscal year commencing April 1, 1971.
- (6) The federal government continues to collect 100 per cent of the estate tax in all provinces except Ontario, Quebec and British Columbia and remits 75 per cent thereof to the provinces concerned. In Ontario and Quebec which levy their own succession duties at rates not in excess of those in effect on March 31, 1964, the federal government abates 50 per cent of the estate tax otherwise payable and remits one-half of the balance (25 per cent of total) to the provinces. In British Columbia the provincial rates of succession duties are adjusted to yield the equivalent of 75 per cent of the federal estate tax. The federal tax is abated to the extent of 75 per cent in that province and no remittances are made by the federal government to the province. In Alberta under the Estate Tax Rebate Act the province will rebate its share (75 per cent) of the federal estate tax (received from the federal government) on the estate of persons dying on or after April 1, 1967, provided certain conditions of domicile and residence in Alberta are met.

Federal Contributions to Education

Technical and vocational training.—Under the Technical and Vocational Assistance Act 1960, the federal government had been sharing provincial expenditure in retraining unemployed workers and provincial capital expenditure for technical and vocational facilities. As of October 1, 1966, the federal government will now make capital grants available to the provinces, without limit as to time, until they reach for each province \$800 per capita of its population aged 15 to 19 in 1961. During the phase-out period, the federal government will share provincial expenditures up to 75% until the maximum payment of \$480 has been reached; it will then share 50% of additional expenditures up to a maximum of \$320 per capita.

With regard to adult training, the federal government on April 1, 1967, assumed the full cost of paying training allowances directly to the persons taking training. It will also reimburse a province for the full cost of instruction and will assist industrial firms in the training of employees. Persons who are qualified for such assistance must have been in the work force for a specified period.

"Post-secondary" education.—A new approach has been introduced to assist the provinces in financing their requirements for higher education. As of

March 31, 1967, the federal government ceased making per capita grants to universities and shared cost grants to technical and vocational schools, subject to the phasing-out of capital grants described above. To replace these grants the federal government offered the transfer of four personal income tax points and one point of corporation taxable income mentioned above, augmented by unconditional payments which would bring the total up to an amount equal to \$15.00 per capita in a province, or up to 50% of the "operating costs" of "post-secondary" educational institutions involved in the training of students who have attained the level of not lower than junior matriculation in the province.

Privileges, licences and permits, revenue item 22, Table 1, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 14, Table 1, include only unconditional grants, for example the B.N.A. Act Subsidies. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of income tax on power utilities, revenue item 18, Table 1. All provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to the public of electric energy, gas or steam.

Other revenue, item 24, Table 1, combines revenues from the following sources: sales and services, fines and penalties, and miscellaneous items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and

repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health—Other, expenditure item 5, Table 2, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social welfare—Other, expenditure item 9, Table 2, includes expenditures on child welfare, labour and general social welfare administration.

Contributions to municipalities, expenditure item 15, Table 2, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments or shared costs contributions to municipal governments have been classified according to the function of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Table 2. Table 3 gives a breakdown of estimated grants-in-aid and shared-cost contributions to local governments. In Table 3 the amounts are "gross", i.e. they include any amounts received from the Government of Canada and passed on to the local governments, whereas Table 2 reflects only the net cost to the provinces of the various services provided.

Other expenditure, item 16, Table 2, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification as well as non-expense and surplus payments such as refunds of previous years' revenue, and loans and advances where such have been included in current account expenditures by the provinces.

An explanation of the statistical terms used in this report is included as Part II (conceptual framework) classifications and sources of the "Historical Review, Financial Statistics of Governments in Canada 1952-62", published by DBS in February 1966 (Catalogue No. 68-503).

October 2, 1967.

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1964	1965	1966 (Est.)	1967 (Est.)	1968 (Est.)
millions of dollars					
Newfoundland	81	94	104	122	167
Prince Edward Island	19	21	23	31	33
Nova Scotia	114	129	141	163	215
New Brunswick	95	110	121	144	221
Quebec	948	1,240	1,559	1,857	2,307
Ontario	1,182	1,358	1,471	1,978	2,269
Manitoba	136	163	189	217	292
Saskatchewan	217	236	244	292	318
Alberta	320	383	375	470	522
British Columbia	398	464	475	566	659
Total net general revenue	3,510	4,198	4,702	5,840	7,003

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1964	1965	1966 (Est.)	1967 (Est.)	1968 (Est.)
millions of dollars					
Newfoundland	105	126	114	143	207
Prince Edward Island	23	24	30	31	34
Nova Scotia	126	132	155	183	250
New Brunswick	112	117	128	146	231
Quebec	1,097	1,437	1,815	2,072	2,462
Ontario	1,240	1,381	1,625	2,074	2,415
Manitoba	162	185	207	237	281
Saskatchewan	209	227	241	289	315
Alberta	276	311	402	532	604
British Columbia	392	407	453	550	631
Total net general expenditure exclusive of debt retirement	3,742	4,347	5,170	6,257	7,430

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1964	1965	1966 (Est.)	1967 (Est.)	1968 (Est.)
millions of dollars					
Taxes:					
Corporation	61	59	48	55	57
Income: Corporations	412	455	508	573	605
Individuals	389	508	744	1,047	1,465
Property	9	10	10	12	39
Sales:					
Amusements and admissions	27	32	34	39	51
Motor fuel and fuel oil	538	615	651	738	793
Tobacco	30	31	52	75	78
General	562	726	767	1,003	1,247
Other	13	15	27	30	52
Succession duties	86	92	99	115	115
Other	137	155	174	282	278
Total taxes	2,264	2,698	3,114	3,969	4,780
Government of Canada payments:					
Federal-Provincial Tax-Sharing Arrangements Act—Adjustments	—	—	5	—	—
Federal-Provincial Fiscal Arrangements Act	177	268	351	435	671
50% share of income tax on power utilities	10	10	8	7	6
Subsidies	67 ¹	70 ^{1,2}	67 ¹	67 ¹	32
Compensation due to withdrawal from joint programmes	—	21	44	31	8
Unconditional contribution	—	—	—	12	31
Post secondary education adjustment payment	—	—	—	—	98
Total Government of Canada payments	254	369	475	552	846
Privileges, licences and permits	669	760	742	875	891
Liquor profits	231	249	260	298	338
Other revenue	92	122	111	146	148
Total net general revenue	3,510	4,198	4,702	5,840	7,003

¹ Includes Atlantic Provinces Adjustment Grants and additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

² Includes Crown Corporations (Provincial taxes and fees) 4.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1964	1965	1966 (Est.)	1967 ¹ (Est.)	1968 ¹ (Est.)
millions of dollars					
Transportation and communications	789	854	940	..	..
Health:					
Hospital care	582	733	951	..	..
Other	109	106	121	..	..
Total health	691	839	1,072	..	..
Social welfare:					
Aid to aged and blind persons	80	85	105	..	..
Aid to unemployed	107	134	182	..	..
Mothers' allowances	37	36	36	..	..
Other	86	97	101	..	..
Total social welfare	310	352	424	..	..
Total health and social welfare	1,001	1,191	1,496	..	..
Education	1,086	1,240	1,465	..	..
Natural resources and primary industries	208	243	270	..	..
Debt charges (excluding debt retirement)	122	135	152	..	..
Contributions to municipalities	79	164	197	..	..
Other expenditures	457	520	650	..	..
Total net general expenditure excluding debt retirement	3,742	4,347	5,170	6,257	7,430

¹ A functional breakdown is not available. See page 5 of this report.

TABLE 1. Net General Revenue (Estimated)

Fiscal Year Ending March 31, 1968

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Taxes:											
1	Corporations	500 ¹	150 ¹	1,200	1,070 ¹	43,100 ¹	²	1,750 ¹	1,300 ¹	3,800 ¹	4,500 ¹	57,370
	Income:											
2	Corporations ³	7,740	942	8,967	7,659	155,000	287,500	23,202	15,336	34,378	64,464	605,188
3	Individuals ⁴	11,439	2,328	25,782	17,953	537,250	549,816	55,353	49,926	77,965	137,248	1,465,060
4	Property	—	—	95	25,990	—	1,670	—	20	—	11,300	39,075
	Sales:											
5	Alcoholic beverages	—	700	—	—	—	—	—	—	—	—	700
6	Amusements and admissions	90	100	535	360	20,650	23,680	1,210	510	1,400	2,560 ⁵	51,095
7	Motor fuel and fuel oil	15,500	4,070	28,730	24,720	225,850	301,010	39,970	36,790	51,280	64,680	792,600
8	Tobacco	2,200	410	—	2,720	41,580	18,500	8,460	4,070	—	—	77,940
9	General	28,000	3,700	25,250 ⁶	34,320	495,820	420,410	33,750	51,310	—	154,640	1,247,200
10	Other commodities and services	—	—	550	—	46,590	—	4,840 ⁷	—	—	—	51,980
11	Succession duties	—	—	—	—	42,500	57,000	—	—	—	15,500	115,000
12	Other	401	—	101	148	2,200	236,784	15,145	21,468	57	258	276,562
13	Total taxes	65,870	12,400	91,210	114,940	1,610,540	1,896,370	183,680	180,730	168,880	455,150	4,779,770
	Government of Canada:											
14	Statutory subsidies ⁸	9,656	657	2,132	1,745	4,023	4,624	2,127	2,155	2,955	1,673	31,747
	Federal-Provincial Fiscal Arrangements Act:											
15	Share of federal estate tax ⁸	1,010	231	5,069	1,928	13,146	19,807	3,749	2,850	5,890	—	53,680
16	Equalization (including stabilization) ⁹	67,781	14,071	77,133	66,317	322,142	—	43,456	26,438	—	—	617,338
17	Post-secondary education adjustment payment ⁸	1,920	1,208	5,227	2,369	40,598	10,922	7,103	8,172	15,767	4,423	97,709
18	Share of income tax on power utilities ⁸	329	67	650	34	628	1,111	94	13	3,094	233	6,253
19	Compensation due to withdrawal from joint programmes ⁹	—	—	—	—	8,335	—	—	—	—	—	8,335
20	Unconditional contribution ⁹	—	—	—	—	31,215	—	—	—	—	—	31,215
21	Total Government of Canada	80,696	16,234	90,211	72,393	420,087	36,464	56,529	39,628	27,706	6,329	846,277
22	Privileges, licences and permits	14,410	1,270	11,750	14,480	159,330	192,980	28,510	58,220	275,800	134,730	891,480
23	Liquor profits	5,090	2,400	15,940	14,020	75,650	107,500	19,250	21,500	33,570	42,550	337,470
24	Other revenue	434	816	5,669	5,137	41,793	36,156	3,671	17,902	15,704	20,581 ¹⁰	147,863
25	Total net general revenue	166,500	33,120	214,780	220,970	2,307,400	2,269,470	291,640	317,980	521,660	659,340	7,002,860

¹ Tax on premium income of insurance companies.² Various corporation taxes (other than on income). The amounts for Ontario are not separable from item 2 at this time.³ Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by federal Department of Finance for all provinces except Quebec and Ontario.⁴ Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec.⁵ Pari-mutual betting tax only.⁶ Includes special taxes on spirits and tobacco levied under the Hospital Tax Act.⁷ Represents estimated revenue under the Manitoba Revenue Tax Act.⁸ Estimates supplied by federal Department of Finance.⁹ Estimates supplied by federal Department of Finance, except for Quebec, for which the figures were taken from the 1967 Budget speech of the Province of Quebec.¹⁰ Includes miscellaneous revenue 6,000, sales and service fees 8,950.

TABLE 2 Net General Expenditure (Estimated)
(Current and Capital)

Fiscal Year Ending March 31, 1968

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. ¹	Total ¹
	Transportation and communications:											
1	Highways, roads and bridges	34,630	7,130	44,335	43,950	284,230	407,300	39,820	62,393	92,800	..	..
2	Other	130	20	515	770	1,850	—	70	687	250	..	..
3	Total transportation and communications	34,760	7,150	44,850	44,720	286,080	407,300	39,890	63,080	93,050	..	..
	Health and social welfare:											
	Health:											
4	Hospital care ²	23,200	3,010	46,100	30,970	559,020	367,790	46,130	53,450	94,740	..	..
5	Other	4,740	1,000	5,790	5,390	38,960	168,290 ³	11,710	34,090 ³	26,760	..	..
6	Sub-total health	27,940	4,010	51,890	36,360	597,980	536,080	57,840	87,540	121,500	..	..
	Social welfare:											
7	Aid to aged and blind persons	1,790	1,930	1,810	3,360	44,570	26,780	1,500	1,990	6,390	..	..
8	Aid to unemployed and unemployables ⁴	11,390	800	6,410	3,460	176,900 ⁵	45,270	5,630	6,730	17,250	..	..
9	Other	1,690	300	4,500	3,070	79,970	24,250	3,120	6,660	12,220	..	..
10	Sub-total social welfare	14,870	3,030	12,720	9,890	301,440	96,300	10,250	15,380	35,860	..	..
11	Total health and social welfare	42,810	7,040	64,610	46,250	899,420	632,380	68,090	102,920	157,360	..	..
12	Education	72,730	8,310	77,620	80,690	661,560	872,850	101,830	91,790	217,350	..	..
13	Natural resources and primary industries	8,620	2,120	10,790	9,110	127,360	103,710	26,230	19,060	34,680	..	..
14	Debt charges (exclusive of debt retirement) ⁶	13,340	3,530	15,530	14,870	85,620	74,660	8,900	— 2,970 ⁷	— 23,940 ⁷	..	..
15	Contributions to municipalities	2,470	540	4,890	10,380	124,000	44,890	5,150	100	39,140	..	..
16	Other expenditure	32,250	5,540	31,350	24,800	278,090	278,750	31,710	41,170 ⁸	86,200 ⁸	..	..
17	Total net general expenditure exclusive of debt retirement	206,980	34,230	249,640	230,820	2,462,130⁹	2,414,540	281,800	315,150	603,840	630,500⁹	7,429,630

¹ A functional breakdown of net general expenditure for B.C. is not available. See page 5 of this report. Includes an estimate of expenditures for the 1990-91 fiscal year.

- 2 Includes an estimate of expenditures to be made by the various hospital insurance plans.

³ Includes an estimate of expenditures to be made by the Medical Service Insurance Commission in Ontario, and the Medical Care Insurance Commission in Saskatchewan.

⁴ Includes expenditures under mothers' allowance.

⁵ Includes estimated payments under the family allowance programme of 86,900.

⁶ Provision for debt retirement in the 1970s: Alta 1,615; Sask. nil; Man. 6,639; 37,673.

7. Excess of interest premium discount and exchange revenue over interest expenditure and other debt charges. Includes home-owners' subsidies in Saskatchewan for 1963.

3 Includes home-owners subsidies in Saskatchewan of 8,500 and home-owners tax discount of 12,000 in Alberta.

Does not include expenditures by the provincial toll road authorities.

TABLE 3. Grants to Local Governments (Estimated)

Fiscal Year Ending March 31, 1968

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	Grants-in-aid and shared-cost contributions:											
1	Transportation and communications (roads)	990	60	220	240	7,880	124,010	4,510	13,285	26,600	650	178,445
	Health:											
2	Hospital care ¹	—	—	10	—	—	—	—	—	—	—	10
3	Other	550	10	10	—	—	2,300	50	210	2,270	550	5,950
	Social welfare:											
4	Aid to aged persons	—	—	—	—	—	14,910	—	—	—	—	14,910
5	Aid to unemployed and unemployables	—	—	3,280	2,980	—	34,970	950	14,035	3,200	27,780	87,195
6	Other	—	—	—	570	—	25,490	20	—	—	—	26,080
7	Education (schools operated by local authorities) ²	3	6,960	38,170	50,970	386,960	502,670	62,950	70,650	135,000	101,870	1,356,200
8	Natural resources and primary industries	—	—	—	70	—	1,080	20	560	560	20	2,310
9	Debt charges — Interest	490	—	—	—	3,050	—	—	—	—	—	3,540
10	Other ⁴	1,100	1,090	190	110	37,750	45,150	—	7,490	8,960	6,650	108,490
11	Sub-total items 1 to 10	3,130	8,120	41,880	54,940	435,640	750,580	68,500	106,230	176,590	137,520	1,783,130
12	Shared-revenue contributions, subsidies and grants in lieu of taxes	2,470	540	4,890	10,380	124,000 ⁵	44,000 ⁶	5,160	10	27,130 ⁷	27,620 ⁸	246,200
13	Total grants to local governments	5,600	8,660	46,770	65,320	559,640	794,580	73,660	106,240	203,720	165,140	2,029,330

¹ Excludes amounts paid directly to municipal hospital boards.² Includes estimated grants paid directly to teachers in P.E.I., N.B. and Quebec.³ Excludes grants estimated at 33,384 to primary and secondary schools which are operated on a religious denominational basis.⁴ Includes winter works and civil defence grants.⁵ Includes payments to municipalities in lieu of the right to impose a retail sales tax 122,000.⁶ Includes payments under the Municipal Unconditional Grants Act 40,000, (residential and farm tax relief 37,987, indigent hospitalization 2,000, administration of justice re Indians 13) see also page 7 of text.⁷ Includes grants under Municipal Assistance Act 25,085.⁸ Includes per capita grants under Municipalities Aid Act 27,000.

TABLE 4. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)

Fiscal Year Ending March 31, 1968

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
	thousands of dollars									
1	169,357	42,107	215,247	266,227	2,303,565	2,029,408	264,324	303,086	674,882	740,000
Add:										
2	—	—	3,277	3,000	2,650	4,745	—	—	—	2,248
3	1,610	—	868	660	9,842	12,957	811	1,844	1,330	5,810
4	728	292	458	967	3,393	539,460	92,617	43,154	2,291	2,817
5	—	5,010	—	—	—	—	—	—	—	—
6	—	—	—	—	—	1,290	—	—	1,800	—
7	—	1,780	5,762	—	1,457	28,112	11,790	1,080	19,028	28,156
Total additions	2,338	7,082	10,365	4,627	17,342	586,564	105,218	46,078	24,449	39,031
Deduct:										
9	—	—	70	—	—	7,341	3,031	23	2,343	—
10	—	81	—	511	60	—	—	—	—	—
11	—	—	200	—	—	—	—	—	300	—
12	—	—	—	—	—	—	—	—	9,010	—
13	—	—	—	—	—	—	—	—	9,153	—
14	1,668	—	—	—	7,650	—	—	—	—	—
15	—	—	—	—	—	—	—	—	—	—
16	546	20	308	305	—	104,280	434	19,705	778	276
17	111	264	9,143	3,045	5,800	6,687	721	4,983	24,386	5,039
18	—	14,477	32	31,343	—	221,450	73,104	4,913	125,583	—
19	—	1,232	1,086	1,251	—	6,743	614	1,562	6,118	—
20	—	—	—	—	—	—	—	—	—	—
21	2,869	—	—	938	—	—	—	—	—	114,375 ⁴
22	5,194	16,074	10,839	49,883	13,510	346,501	77,904	31,186	177,671	119,690
23	—	5	7	—	3	—	2	—	—	—
24	166,500	33,120	214,780	220,970	2,307,400	2,269,470	291,640	317,980	521,660	659,340

¹ Only those items which remain in net general revenue. For example, federal grants-in-aid which have been offset against expenditure in the Provincial Estimates have not been added back in item 2 and deducted in item 18.

² Only those amounts included in items 1 and 4. See also footnote 1.

³ Represents municipal real property and business assessment taxes collected on behalf of municipalities. See also line 21, Table 5.

⁴ Revenue items ordinarily offset against expenditure. See page 5 of this report.

TABLE 5. Reconciliation of Provincial Estimated Expenditure with Estimated Net General Expenditure (Table 2)

Fiscal Year Ending March 31, 1968

No.		Nfld.	P.F.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
							thousands of dollars				
1	Ordinary expenditure per provincial estimates	152,776	41,836	207,116	234,787	2,216,384 ¹	1,877,936 ²	363,378 ³	302,764 ⁴	630,065	739,381
2	Capital expenditure per provincial estimates	60,507	9,852	48,520	78,787	263,316	951,346	³	⁴	188,763	—
3	Total expenditure per provincial estimates	213,283	51,688	255,636	313,574	2,479,700	2,829,282	363,378	302,764	818,828	739,381
	Add:										
4	Estimated revenue deducted from expenditure	—	—	3,277	—	2,650	4,745	—	—	—	2,248
5	Estimated expenditure deducted from revenue	1,610	—	868	—	9,842	12,957	811	1,844	1,330	5,810
6	Estimated expenditure of administrative or special funds	621	329	696	753	3,000	524,945	2,151	41,725	2,058	2,746
7	Total additions	2,231	329	4,841	753	15,492	542,647	2,962	43,569	3,388	10,804
	Deduct:										
8	Refunds of current year's expenditure included in revenue	—	—	70	511	—	7,341	3,031	23	2,343	—
9	Refunds of current year's revenue included in expenditures	—	81	—	—	60	—	—	—	—	—
10	Revenue of working capital funds to be offset against expenditure	—	—	200	—	—	—	—	—	300	—
11	Employees' contributions to pension plans	—	—	—	—	—	—	—	—	9,010	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—	—	—	—	—	9,153	—
13	Estimated debt retirement included in estimated expenditure	1,668	—	—	—	—	—	—	—	1,615	—
14	Non-expenditure items included in provincial capital account expenditure	6,208	1,714	—	—	27,204	38,673	6,639	—	588	—
15	Estimated capital revenue to be offset against capital expenditure	—	—	—	—	—	572,216	—	—	—	—
16	Interfund eliminations	546	—	308	34,562	—	—	434	—	38,507 ⁵	—
17	Interest, discount, premium and exchange	111	20	9,143	305	—	104,280	721	19,705	778	276
18	Grants-in-aid and shared-cost contributions	—	264	—	3,045	5,800	6,687	721	4,983	24,386	5,039
19	Institutional revenue	—	14,477	32	31,343	—	221,450	73,104	4,913	125,583	—
20	To adjust tax arrangement revenue to federal estimates	—	1,232	1,086	1,251	—	6,743	614	1,562	6,118	—
21	Other	—	—	—	—	—	—	—	—	—	—
22	Total deductions	8,533	17,788	10,839	83,507	33,064	957,390	84,543	31,186	218,381	114,375⁷
23	Rounding	- 1	+ 1	+ 2	+ 2	+ 2	+ 1	+ 3	+ 3	+ 5	+ 5
24	Total estimated net general expenditure (Table 2, item 17)	206,980	34,230	249,640	230,820	2,462,130	2,414,540	281,800	315,150	603,840	630,500

¹ Represents estimated ordinary expenditure of 2,072,402 together with 108,982 debt service and extraordinary expenditure of 35,000 for the financing of "University investments".

² Represents estimated gross ordinary expenditure of 2,132,769 adjusted to a "net" basis.

³ Total "expenditure" including capital expenditure of 68,600.

⁴ Total "budgetary expenditure" including capital expenditure of 47,479.

⁵ This represents capital revenue of 92,071 as estimated by the province less 51,764 considered to be non-revenue items, and less 1,800 considered to be revenue of an ordinary nature. (See line 6, Table 4).

⁶ Represents municipal real property and business assessment taxes paid to municipalities. See also line 21, Table 4.

⁷ Revenue items ordinarily offset against expenditure. See also line 21, Table 4, and page 5 of this report.



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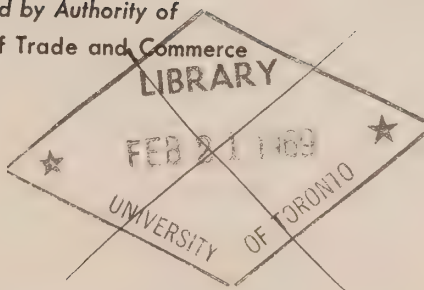
PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure, (Estimates)

(1968)

(Fiscal Year Ended March 31, 1969)

Published by Authority of
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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

1968

(Fiscal Year Ended March 31, 1969)

INTRODUCTION

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ended March 31, 1969. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of

provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimates documents.

It follows therefore that the difference between "general revenue" and "general expenditure" as used in this report, does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variations in accounting systems and financial reporting used by the provinces, adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories (revenue classified by source and expenditure by function), depends upon the detail of the available sources of information.

REVIEW OF ESTIMATES DATA FOR 1968-69

Estimated Revenue 1968-69

Of the total estimated provincial revenue of \$8.3 billion for the fiscal year ending March 31, 1969, \$5.6 billion or 68.1 per cent is estimated to be derived from taxation. Of the total tax revenue individual income tax accounts for 30.9 per cent, general sales tax for 25.0 per cent, motor fuel tax for 17.0 per cent and corporation income tax for 11.9 per cent.

The Budget Estimates presented by the Province of British Columbia for the year 1968-69 are shown on a total rather than on a net basis. In calculating net general revenue, some items included by the province as revenue were deducted from the total revenue shown in the provincial Estimates. These items are:

(a) Canada's share of joint service programmes	\$115,000,000
(b) Municipal share of joint service programmes	10,200,000
(c) Contributions from other provinces	450,000
(d) Institutional maintenance receipts	3,500,000
	\$129,150,000

The \$129 million was also offset against total expenditure to calculate total net general expenditure for the Province of British Columbia. As information, concerning the functional classification of expenditure to which these revenue items were applicable, was not available, it was not possible to present a functional breakdown of net general expenditure either for the Province of British Columbia or for all provinces combined as a "Canada Total".

Tax Changes in 1968-69

Newfoundland.—Effective April 1, 1968, the general sales tax was increased from six per cent to seven per cent and the basic exemption from the tax was lowered to eight cents from seventeen cents. It is estimated that these changes will bring in an additional nine million dollars over that received in the previous fiscal year. The corporation income tax was increased from 11 per cent to 12 per cent which it is estimated will result in additional revenue of \$700,000 annually. The tax on cigarettes, tobacco and tobacco products has been doubled so that the tax on cigarettes is now one half cent per cigarette, on cigars from two cents to ten cents according to the selling price, and on tobacco two cents per one

half ounce unit. It is anticipated that these changes will result in additional revenue of \$2 million in 1968-69. The tax on gasoline was increased by five cents to 25 cents which it is anticipated will increase the revenue from this source by \$4 million a year. It is proposed to levy an over all tax of seven per cent on all insurance premiums other than life, accident and sickness and marine insurance. This tax is to be collected from the policy holders and is expected to yield one million dollars a year.

Prince Edward Island.—Effective March 20, 1968, the tax on gasoline and diesel fuel was increased from 18 cents to 21 cents per gallon. It is anticipated that this change will yield an additional \$700,000 annually. In addition the tax on tobacco was increased from one fifth to two fifths of a cent per cigarette with equivalent increases in the tax on other forms of tobacco. This change is expected to produce additional revenue of \$390,000 annually.

The rate of sales tax remained the same but the base has been widened to include certain transactions which were previously exempt from the tax. These are motel and hotel accommodation, laundry and dry cleaning, repair and installation charges (except those applicable to real property), greases, oils and lubricants, and books other than textbooks. The minimum price on which the tax applies has been reduced to eleven cents from twenty five cents. It is anticipated that these changes should yield an additional \$500,000 annually.

New Brunswick.—Effective April 1, 1968, the tax on gasoline was increased from 18 cents to 19 cents a gallon. This change is expected to yield additional revenue of \$1.2 million.

The base of the 6 per cent sales tax (under the social services and education tax) was broadened to include motel and hotel accommodations, long distance telephone calls, telegrams and other forms of communications. It is expected that these changes will yield an additional \$1.2 million annually while the total revenue from the tax including increased sales will yield \$3.6 million more than was estimated for the 1967-68 fiscal year.

The amount which the holder of an operator's license must pay every two years into the Unsatisfied Judgement Fund has been increased from \$2 to \$4. The 5 per cent discount allowed for early payment of the real property and business assessment tax has been discontinued. Penalties for non payment of property tax which, formerly, have not been applied until the end of the calendar year will now be applied on a monthly rate beginning sixty days after the receipt of the tax bills.

Quebec.—Effective March 28, 1968, the tax on gasoline and diesel fuel was increased by three cents a gallon to 19 cents and 25 cents a gallon respectively. The withholding tax on fuel used in aircraft and stationary engines was increased by one cent a gallon.

The tax on cigarettes was increased by four twenty-fifths of a cent per cigarette to ten twenty-fifths, with a corresponding tax increase on cigars and other tobacco products.

The gallongage tax on beer was increased by eight cents a gallon to twenty four cents and the price of spirits except wines and imported beer increased by 5 per cent.

Applicable to the 1968-69 taxation year a 6 per cent surcharge has been levied on personal income tax. This surtax on the tax payable applies only to the provincial tax and is substantially equal to the 3 per cent surtax which the federal government imposed. This surtax applies only to single taxpayers with an income above \$2,000 and to married taxpayers with an income above \$4,000.

Effective April 1, 1968, the tax on paid up capital of ordinary businesses was increased to one fifth of one per cent up from one tenth of one per cent.

During the year it is proposed to increase motor vehicle registration fees in accordance with a new progressive rate scale.

Ontario.—Effective March 13, 1968, the tax on gasoline was increased to 18 cents a gallon from 16 cents, on motor vehicle fuel to 24 cents from 22 cents, and on aviation fuel to 3 cents from 2 cents. It is estimated that these increases together with normal additional sales will account for additional revenue from this source of \$59.8 million in 1968-69 as compared to the estimated figure for the 1967-68 fiscal year.

The tax on cigarettes was increased from one tenth of a cent to three tenths of a cent per cigarette, on cigars from two tenths to five tenths for every five cents of the retail price, and on tobacco from one or two cents per ounce depending on the retail price to a uniform two and one half cents per ounce. It is anticipated that these changes will yield an additional \$37 million from this source over that received in the 1967-68 fiscal year.

An increase in the Race Tracks Tax from 6 per cent to 7 per cent is expected to yield an additional \$2.5 million over that received in the fiscal year 1967-68.

Effective July 1, 1968, hospital insurance monthly rates were increased to \$5.50 for single persons and \$11.00 for families up from \$3.25 and \$6.50; Ontario Medical Services Insurance monthly premiums increased to \$5.90 for individuals, \$11.80 for a childless couple and \$14.95 for a family with children, up from \$5.00, \$10.00 and \$12.50 respectively.

Effective December 1, 1968, motor vehicle registration fees for passenger and dual purpose vehicles are to be increased to \$20.00, \$27.50 and \$35.00 on four, six and eight cylinder cars up from

\$15.00, \$20.00 and \$25.00. Effective March 1, 1969, minimum registration fees for commercial trucks weighing up to 3 tons, are to be increased to \$30.00 from \$20.00, and registration fees for trailers, buses and other trucks will also be increased accordingly. It is anticipated that these changes will increase motor vehicle revenue by approximately \$23 million in the 1968-69 fiscal year.

Saskatchewan.—Effective March 2, 1968, the retail sales tax was raised from 4 per cent to 5 per cent. Effective April 1, 1968, the base of this tax was widened to include hotel and motel accommodations as well as the rental of commercial cabins and cottages for 30 days or less, meals sold at \$2 or more and on all forms of telecommunications including telephones, telegrams, teletype and private wire. It is anticipated that this measure of increasing the rate and widening of the base of the education and health tax will produce just over \$12 million in 1968-69.

Effective March 2, 1968, the tax on gasoline was increased from 15 cents to 17 cents a gallon, and on diesel fuel from 18 cents to 20 cents. Effective April 1, 1968, a tax of two cents a gallon was levied on all fuel petroleum products except those used for heating purposes. It is expected that this measure will increase receipts from the gasoline tax by almost \$8 million. A further estimated \$2.3 million will be obtained from an increase in the fees for operators' licences, registration of passenger vehicles, school buses and farm trucks. These increases are effective for the 1968-69 registration year. For operators' licences the fee has increased from one to two dollars, while on private passenger vehicles with a wheel base not exceeding 110 inches the registration fee increased from \$10.00 to \$14.00 per annum. For farm trucks weighing up to 5,000 pounds the registration fee has increased similarly by \$4.00 per annum. Corresponding increases for passenger vehicles with a wheel base in excess of 110 inches and for farm trucks in excess of 5,000 pounds have been enacted.

The tax on cigarettes was increased to eight twenty-fifths of a cent per cigarette for regular and king-size, and to nine twenty-fifths of a cent per cigarette for super-size, up from one fifth of a cent per cigarette; the tax on cigars which now ranges from one cent to ten cents depending on the retail selling price increased from nil to five cents; the tax on other tobacco products was increased to two cents for every half ounce or part thereof, up from one cent. It is expected that an increase of \$1.8 million in revenue will be derived from these increases in the tobacco tax.

The pari-mutual tax was increased from 5 per cent to 10 per cent which will account for an increase in revenue of \$160,000.

The renewal of the exemption on premiums paid to the Automobile Accident Insurance Fund from the 2 per cent insurance premium tax will increase revenue by an estimated \$500,000.

Utilization fees for hospital and medical services have been introduced for the current year at the rate of \$2.50 per day in hospital; this fee is reduced to \$1.50 per day after the first 30 days; these fees are payable to the hospital. The utilization fees for medical care are \$1.50 per visit to the physician's office and \$2.00 on other types of visits by a physician such as home, emergency and hospital outpatients; these charges are payable to the doctor concerned. The effect of introducing utilization charges will be to reduce gross expenditure of the hospital plan by \$3.4 million and of the medical care plan by \$4 million, both of which will be offset by increased administration costs, lower federal reimbursements and by the responsibility of the province to pay the new charges for indigents.

Alberta.—Effective June 1, 1968, the tax on gasoline was increased from 12 cents to 15 cents a gallon, and the tax on diesel fuel from 14 cents to 17 cents a gallon. It is anticipated that the additional revenue for the ten month period from this increase will be \$18.2 million over that of the previous fiscal year.

Increases amounting to \$5 for passenger vehicle licences and minor adjustments in the cost of licences for some commercial vehicles also came into effect.

Other provinces.—No general tax changes were announced in the budget speeches of Nova Scotia, Manitoba and British Columbia for the 1968-69 fiscal year. However, certain recommendations are to be made in British Columbia respecting the rates applied under the Mining Tax and Logging Tax Acts to industries utilizing the provinces natural resources.

Estimated Expenditure 1968-69

Total net general expenditure for all provinces is estimated at \$8.8 billion in 1968-69, an increase of 17.8 per cent over the estimated provincial expenditure for the previous fiscal year.

For the year under review the estimated expenditure on education has increased in all provinces except Newfoundland when compared with the estimated figures for the 1967-68 fiscal period. A needs test on free tuition and salaries at the University of Newfoundland has been introduced for 1968-69, resulting in a decrease in the expenditure on universities and colleges in this province.

In Prince Edward Island the estimated net expenditure on education is one million dollars greater than the corresponding forecast for 1967-68. An increase in teachers salaries, and additional contributions to universities, regional high schools and consolidated elementary schools accounts for this increase.

In Nova Scotia the total estimated expenditure on education including capital expenditures exceeds by \$21 million the estimated figures for 1967-68.

Increases of \$4.6 million for "assistance to universities", of \$2.3 million for vocational education, of \$6 million for capital expenditure on education, and of a further \$6 million on capital expenditure for educational buildings under the department of public works, account for most of this increase.

In New Brunswick the overall increase of \$11 million in estimated educational expenditure is accounted for by higher operating grants to universities. A commission on higher education has been set up to advise on the future needs of all forms of post-secondary education. It is intended that this commission will be concerned with planning, co-ordinating and setting priorities for the future development of the province's educational system.

In Quebec increased grants to Quebec universities of \$21 million, additional grants to general and vocational colleges for current expenses of \$30 million, additional grants to school boards of \$52 million, and expenditure for the purchase, construction and alterations of schools of \$12.5 million account for the increase in the overall estimated expenditure on education compared with the estimates of the previous year.

In Ontario the total net expenditure on education for 1968-69 has increased by \$289.3 million over the corresponding estimated expenditure for the fiscal year ended March 31, 1968.

Part of this increase is accounted for as follows: (1) an increase of \$65 million in legislative grants to school boards, (2) increases of \$48 million in capital grants for vocational school construction, (3) an increase of \$40 million in university operating grants, (4) \$19 million for the operation of the colleges of Applied Arts and Technology, and \$5 million toward the student awards program. In addition it is planned to raise the provincial share of capital financing for university construction from 85 per cent to 95 per cent of the total cost of approved projects.

In other departments the province has assumed the full cost of the administration of justice, relieving the municipalities of this burden. The net cost to the province of assuming these costs is estimated at over \$18 million.

Ontario also introduced the Residential Property Tax Reduction Act which will reduce the charge for municipal taxes on all residential properties in the province whether owner-or tenant-occupied. \$150 million has been budgeted for this purpose in the current year. This program is explained in more detail on page 9

Capital advances to the Ontario Housing Corporation and the Ontario Student Housing Corporation have increased by over 30 per cent to more than \$62 million for 1968-69 compared to the 1967-68 period. Including the capital financing under Central Mortgage and Housing, Ontario will

be spending \$215 million in family and senior citizen housing and over \$100 million in student residences and community housing projects in 1968-69. The new land assembly program which is to increase the supply of serviced land and stabilize housing costs is estimated to cost \$73 million.

In Manitoba education grants including university and regular public school grants for 1968-69 are estimated to cost about \$20 million more than in 1967-68. These additional grants together with increases of \$4 million in welfare costs and \$8 million in health and hospital services make up the overall increase in provincial estimated expenditure as compared to the estimates for the previous fiscal year.

In Saskatchewan net estimated expenditure on education shows an increase of \$19 million over that of the previous fiscal year. This increase is accounted for as follows: (1) an increase of \$2.7 million in operating grants to schools, (2) a net increase of \$2 million in construction costs of comprehensive high schools, (3) an increase of approximately \$2 million for technical and trade training, (4) an increase of \$3.6 million for operating grants to the University of Saskatchewan, (5) an increase of \$8.5 million in construction grants to the university.

Saskatchewan public assistance payments in 1968-69 will total \$21.6 million, an increase of \$3.2 million over those of 1967-68.

In Alberta the net estimated cost of education represents 38.1 per cent of the total budget. This amount provides for a contribution of \$130.8 million toward the foundation program of school financing, an increase of \$12 million over the 1967-68 period. A further sum of \$11 million has been included for the construction of vocational high schools, \$4.5 million of which will be recovered from the Federal Government. It is estimated that \$4 million will be spent on operating costs of junior colleges and the estimated cost of assistance to university and vocational students will increase from \$2.7 million to \$3.5 million. Under a new proposal, construction at the universities formerly financed under the Department of Public Works will be financed by the capital grants appropriation (\$42 million) in the Department of Education. This will be paid to the Universities Commission for transmission to the universities as required.

An amount of \$3.5 million more than in 1967-68 has been provided for the overall highway program in this province. The estimate for the maintenance of highways and grants to municipalities has increased by \$13.3 million while the cost of construction of main highways, bridges and ferries has decreased by \$9.8 million. Of the \$13.3 million an increase of \$9.8 million is due to increased grants to cities, towns and municipalities and \$3.5 million to maintenance of main highways and bridges.

Expenditure of the Alberta Health Plan to pay subsidies to low-income policy holders is estimated at \$16 million which is an increase of \$6.1 million over the corresponding estimate for 1967-68.

The appropriations for the Department of Youth have been more than doubled to a total of \$2.8 million, to enable that department to develop its program of stimulating interest and participation by young people in all spheres of social, cultural, business and public affairs. Recreational activities will be developed and assistance will be given to municipalities to operate local athletic boards.

In British Columbia education also accounts for the largest share of the estimated expenditure. Grants to school districts have increased to \$120 million, an increase of \$18.9 million over the estimates for the 1967-68 fiscal year. Provincial expenditure on university and college education will be \$73.7 million, an increase of 22 per cent over the 1967-68 fiscal year. University operating grants have increased by \$8 million to a total of \$53 million and capital grants by \$4 million to a total of \$12 million. The province also pays up to 75 per cent of tuition fees of students attaining first-class standing, 50 per cent of the fees of the top 3,500 students, and one-third of the fees of the next 3,500 students attaining second-class standing.

Provincial expenditures for the operation and construction of regional hospitals show an increase of \$18 million, and expenditure on social welfare shows an increase of \$6.7 million over the corresponding 1967-68 estimated figures.

Grants to home-owners to alleviate the burden of municipal taxation continue in the provinces of Ontario, Manitoba, Saskatchewan, Alberta and British Columbia.

In Ontario the municipal unconditional grants act (\$44.1 million in 1968-69) is paid to the municipality to be applied solely for the benefit of persons paying taxes on residential and farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In addition in 1968-69 Ontario introduced the Residential Property Tax Reduction Act which provides for the reduction of municipal taxes on residential property. Every local municipality shall

allow a credit on municipal taxes on the first \$2,000 of assessment at an equalized mill rate. The municipality allows this tax credit on the tax bills of residential tax payers and the municipality is reimbursed by the province for the total amount of these credits. Landlords are required to pass on to tenants the full amount of the tax credit applicable to the property under lease. \$150 million was budgeted in 1968-69 to meet this expenditure. These grants by the province of Ontario are included in Table 2, item 19.

In Saskatchewan the estimated home-owners' grant of \$8.6 million will be paid by the province to eligible property owners on the basis of the lesser of \$50 or one half of the current years taxes.

In Alberta the estimated home-owner tax discount of \$12 million provides for a discount of \$50 on the taxes of owner-occupied eligible residences in the province. The amount of the discount is paid by the province to the municipality when the home-owner has paid the balance of his taxes.

See Table 2, item 19 for the classification of this item in these two provinces.

In British Columbia the home-owners' grant provides tax relief for resident home-owners. The maximum amount of this grant has been set at \$130 per property in 1968 and is paid to the municipality on behalf of the home-owner who pays the balance of the taxes levied on his property. The total budget covering this payment is made up as follows:

Grants to reduce local school taxation	\$40,950,000
Home-owners' subsidy paid to municipal governments (applicable to non-school municipal levies)	4,000,000
	\$44,950,000

In Manitoba the school tax rebate is now provided only in schools which have not become "unitary" and hence do not participate in the Education Foundation Programme. The rebate remains unchanged at the lesser of \$50 or 50 per cent of the yearly school tax, but is applied as a discount at the time of payment of the balance of the taxes rather than as a grant by the province to the tax payer after payment.

EXPLANATORY COMMENTS

Net General Revenue and Expenditure

"Net General Revenue" and "Net General Expenditure" are arrived at by first analyzing and combining revenues and expenditures respectively of capital account, current or ordinary account and those working capital funds and special funds for which separate accounts are kept. Then the following types of revenue are deducted from revenue and offset against the related expenditure: (a) interest, premium, discount and exchange; (b) institutional revenue; (c) grants-in-aid and shared-cost contributions from other governments; and (d) capital revenue. Tables 4 and 5 are included herewith to explain as clearly as possible the differences between Budgetary Estimates of revenue and expenditure submitted to the provincial legislatures and net general revenue and expenditure as they appear in Tables 1 and 2 of this report.

Other taxes, Table 1 item 12, includes hospital and medical insurance premiums where applicable, security transfer and property transfer taxes in Ontario and Quebec and other minor taxes.

Federal-Provincial Fiscal Arrangements April 1, 1967 to March 31, 1969 (items 15 to 17 of Table 1)

The former Federal-Provincial fiscal arrangements terminated on March 31, 1967.

During 1967 under the terms of the transitional arrangements the tax collection agreement was extended for a further two years, under the following conditions:

- (1) Each province is to receive an additional four per cent of total personal income tax revenue and one additional point of taxable corporate income. Since the federal government will lower its personal income tax by one percentage point the increased provincial government taxes will not affect the total tax payable by individuals and corporations.
- (2) Commencing April 1, 1967, equalization is based on a formula which relates all provincial revenues to the economic activity from whence it is derived and is designed to increase the revenue from these basic sources in all provinces to at least the national average revenue yield therefrom.
- (3) There is to be a revenue stabilization payment to any province whose total revenues from all sources, at constant tax rates, fall by more than 5% from the immediately preceding fiscal year's receipts. This is to have the effect of stabilizing the position of a province in the event of a period of recession.
- (4) The Atlantic Provinces' Adjustment Grants are discontinued, but the provinces which received these grants are guaranteed that the equalization payments to them under the new arrangements will be at least equal to, but not lower than, the aggregate of the amount of equalization paid to

the province under the former act in respect of the fiscal year commencing April 1, 1966, and the amount of the former Adjustment Grant.

- (5) In the case of Saskatchewan, the guaranteed equalization is the amount of equalization paid to the province under the former act in respect of the fiscal year commencing April 1, 1966, multiplied by four-fifths for the fiscal year commencing April 1, 1967, and decreasing one-fifth each year until it is discontinued for the fiscal year commencing April 1, 1971.
- (6) The federal government continues to collect 100 per cent of the estate tax in all provinces except Ontario, Quebec and British Columbia and remits 75 per cent thereof to the provinces concerned. In Ontario and Quebec which levy their own succession duties at rates not in excess of those in effect on March 31, 1964, the federal government abates 50 per cent of the estate tax otherwise payable and remits one-half of the balance (25 per cent of total) to the provinces. In British Columbia the provincial rates of succession duties are adjusted to yield the equivalent of 75 per cent of the federal estate tax. The federal tax is abated to the extent of 75 per cent in that province and no remittances are made by the federal government to the province. In Alberta under the Estate Tax Rebate Act the province will rebate its share (75 per cent) of the federal estate tax (received from the federal government) on the estate of persons dying on or after April 1, 1967, provided certain conditions of domicile and residence in Alberta are met.

Federal Contributions to Education

Technical and vocational training.—Under the Technical and Vocational Assistance Act 1960, the federal government had been sharing provincial expenditure in retraining unemployed workers and provincial capital expenditure for technical and vocational facilities. As of October 1, 1966, the federal government will now make capital grants available to the provinces, without limit as to time, until they reach for each province \$800 per capita of its population aged 15 to 19 in 1961. During the phase-out period, the federal government will share provincial expenditures up to 75% until the maximum payment of \$480 has been reached; it will then share 50% of additional expenditures up to a maximum of \$320 per capita.

With regard to adult training, the federal government on April 1, 1967, assumed the full cost of paying training allowances directly to the persons taking training. It will also reimburse a province for the full cost of instruction and will assist industrial firms in the training of employees. Persons who are qualified for such assistance must have been in the work force for a specified period.

"Post-secondary" education.—A new approach has been introduced to assist the provinces in financing their requirements for higher education. As of

March 31, 1967, the federal government ceased making per capita grants to universities and shared cost grants to technical and vocational schools, subject to the phasing-out of capital grants described above. To replace these grants the federal government offered the transfer of four personal income tax points and one point of corporation taxable income mentioned above, augmented by unconditional payments which would bring the total up to an amount equal to \$15.00 per capita in a province, or up to 50% of the "operating costs" of "post-secondary" educational institutions involved in the training of students who have attained the level of not lower than junior matriculation in the province.

Privileges, licences and permits, revenue item 23, Table 1, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences, rentals of government real estate and court and legal fees.

Subsidies, revenue item 14, Table 1, include only unconditional grants, for example the B.N.A. Act Subsidies. Grants in aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada, are offset against the related expenditure to arrive at the "net" presentation used in these tables.

Share of income tax on power utilities, revenue item 19, Table 1. All provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to the public of electric energy, gas or steam.

Other revenue, item 25, Table 1, combines revenues from the following sources: sales and services, fines and penalties, and miscellaneous

items not otherwise provided for in the classification, as well as non-revenue and surplus receipts, such as refunds of previous years' expenditure and repayments of loans and advances, where such have been included in current account revenue by the provinces.

Health—Other, expenditure item 5, Table 2, includes expenditures on public health, medical, dental and allied services; and administration of health services generally.

Social welfare—Other, expenditure item 9, Table 2, includes expenditures on child welfare, labour and general social welfare administration.

Unconditional transfers to local governments, expenditure item 18, Table 2, includes payments in the form of general **subsidies** having no relation to any particular municipal expenditure and **shared-revenue contributions** whether or not such contributions are related to specific municipal expenditures. All other payments or shared costs contributions to municipal governments have been classified according to the function of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Table 2. Table 3 gives a breakdown of estimated grants-in-aid and shared-cost contributions to local governments.

Other expenditure, item 20, Table 2, includes expenditures on the following functions: general government, protection of persons and property, recreational and cultural services, trade and industrial development, local government planning and development, and miscellaneous items not otherwise specifically provided for in the classification.

An explanation of the statistical terms used in this report is included as Part II (conceptual framework) classifications and sources of the "Historical Review, Financial Statistics of Governments in Canada 1952-62", published by DBS in February 1966 (Catalogue No. 68-503).

October 4, 1968.

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1965	1966	1967 (Est.)	1968 (Est.)	1969 (Est.)
millions of dollars					
Newfoundland	94	112	122	167	195
Prince Edward Island	21	25	31	33	36
Nova Scotia	129	150	163	215	236
New Brunswick	109	128	144	221	242
Quebec	1,232	1,600	1,857	2,307	2,697
Ontario	1,357	1,603	1,978	2,269	2,821
Manitoba	162	199	217	292	320
Saskatchewan	236	266	292	318	356
Alberta	383	453	470	522	602
British Columbia	464	554	566	659	755
Total net general revenue	4,187	5,090	5,840	7,003	8,260

Net General Expenditure of Provincial Governments (Current and Capital)

Fiscal Years Ended March 31

Province	1965	1966	1967 (Est.)	1968 (Est.)	1969 (Est.)
millions of dollars					
Newfoundland	126	131	143	207	225
Prince Edward Island	24	30	31	34	36
Nova Scotia	132	155	183	250	283
New Brunswick	117	131	146	231	253
Quebec	1,431	1,853	2,072	2,462	2,748
Ontario	1,381	1,593	2,074	2,415	3,102
Manitoba	185	215	237	281	315
Saskatchewan	226	250	289	315	350
Alberta	310	380	532	604	698
British Columbia	408	539	550	631	741
Total net general expenditure exclusive of debt retirement	4,340	5,277	6,257	7,430	8,751

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1965	1966	1967 (Est.)	1968 (Est.)	1969 (Est.)
millions of dollars					
Taxes:					
Corporation	59	70	55	57	78
Income: Corporations	455	523	573	605	681
Individuals	508	834	1,047	1,465	1,720
Property	10	11	12	39	38
Sales:					
Amusements and admissions	32	35	39	51	61
Motor fuel	615	678	738	793	947
Tobacco	37	53	75	78	143
General	720	813	1,003	1,247	1,395
Other	14	26	30	52	45
Succession duties	92	108	115	115	122
Other	156	201	282	278	364
Total taxes	2,698	3,352	3,969	4,780	5,594
Government of Canada payments:					
Federal-Provincial Tax-Sharing Arrangements Act — Adjust- ments	—	3	—	—	—
Federal-Provincial Fiscal Arrangements Act	327 ^{1,2}	425 ¹	501 ¹	679	732
50% share of income tax on power utilities	10	6	7	6	15
Subsidies	32 ³	32 ³	32 ³	32	32
Unconditional contribution	—	—	12	31	8
Post secondary education adjustment payment	—	—	—	98	273
Total Government of Canada payments	369	466	552	846	1,060
Privileges, licences and permits	760	855	875	891	1,012
Liquor profits	249	296	298	338	396
Other revenue	111	121	146	148	198
Total net general revenue	4,187	5,090	5,840	7,003	8,260

¹ Includes Atlantic Provinces Adjustment Grants.

² Includes Crown Corporations (Provincial taxes and fees) 4.

³ Includes additional subsidies to Newfoundland, as well as the B.N.A. Act subsidies.

Net General Expenditure of Provincial Governments

Fiscal Years Ended March 31

Function	1965	1966	1967 ¹ (Est.)	1968 ¹ (Est.)	1969 ¹ (Est.)
millions of dollars					
Transportation and communications	854	1,000	..	..	..
Health:					
Hospital care	733	955	..	..	..
Other	106	113	..	..	..
Total health	839	1,068	..	..	..
Social welfare:					
Aid to aged and blind persons	85	101	..	..	..
Aid to unemployed	134	178	..	..	..
Mothers' allowances	36	40	..	..	..
Other	97	136	..	..	..
Total social welfare	352	455	..	..	..
Total health and social welfare	1,191	1,523	..	..	..
Education	1,240	1,478	..	..	..
Natural resources and primary industries	243	289	..	..	..
Debt charges (excluding debt retirement)	135	137	..	..	..
Unconditional transfers to local governments	164	200	..	..	..
Other expenditures	513	650	..	..	..
Total net general expenditure excluding debt retirement	4,340	5,277	6,257	7,430	8,751

¹ A functional breakdown is not available. See page 5 of this report.

TABLE 3. Transfers to Local Governments (Estimated)
Fiscal Year Ending March 31, 1969

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total
	thousands of dollars										
	Conditional transfers, grants-in-aid and shared-cost contributions:										
1	1,380	70	220	260	8,110	137,870	5,290	14,240	36,450	10	203,900
	Health:										
2	—	—	—	550	—	—	—	—	—	—	550
3	270	20	—	—	—	4,150	120	210	2,480	550	7,800
	Social welfare:										
4	—	—	—	—	—	3,000	—	—	—	—	3,000
5	—	—	5,060	3,090	—	38,500	2,670	19,970	3,830	36,830	109,950
6	—	450	100	540	17,000	11,690	150	2,150	4,000	750	36,830
7	³	7,770	42,820	54,380	454,210	663,460	71,950	73,550	147,070	161,870 ⁴	1,677,080
8	—	—	—	—	—	1,290	20	760	290	—	2,360
9	810	—	—	—	2,880	—	—	—	—	—	3,690
10	820	420	90	—	16,210	23,000	—	3,510	5,010	7,770	56,830
11	3,280	8,730	48,290	58,820	498,410	882,960	80,200	114,390	199,130	207,780	2,101,990
12	2,700	550	5,450	12,720	136,350 ⁵	48,500 ⁶	4,830	200	33,400 ⁷	39,430 ⁸	284,130
13	5,980	9,280	53,740	71,540	634,760	931,460	85,030	114,590	232,530	247,210	2,386,120
14	—	—	—	—	—	150,000	—	8,600	12,000	44,950	215,550

¹ Excludes amounts paid directly to municipal hospital boards.

² Includes grants under the municipal winter works program.

³ Excludes grants estimated at 39,867 to primary and secondary schools which are operated on a religious denominational basis.

⁴ Includes grants to reduce local school taxation 40,950.

⁵ Includes payments to municipalities in lieu of the right to impose a retail sales tax 125,000.

⁶ Includes payments under the Municipal Unconditional Grants Act 44,100, (residential and farm tax relief 42,087, indigent hospitalization 2,000, administration of justice, re Indians 13) see also page 9 of text.

⁷ Includes grants under the Municipal Assistance Act 30,905.

⁸ Includes per capita grants under the Municipalities Aid Act 38,700.

⁹ These amounts are not included in the above totals because it is considered that local governments merely act as agents for the provincial governments. See also page 9 of text.

TABLE 4. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)

Fiscal Year Ending March 31, 1969

No.	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
	thousands of dollars									
1	187,116	47,479	242,635	290,966	2,689,453	2,504,700	288,256	338,797	753,406	866,712
Add:										
2	—	—	4,139	3,000	5,956	4,612	—	—	—	1,810
3	1,665	—	976	1,429	16,262	12,618	2,378	2,383	1,816	6,445
4	805	6,079	492	977	3,497	629,585	133,829	106,633	3,811	3,322
5	—	3,976	—	—	—	—	—	—	—	—
6	—	—	—	—	—	—	—	—	3,216	—
7	—	—	—	—	—	—	—	—	—	—
8	7,471	1,612	3,689	1,857	—	9,596	4,278	5,158	11,818	13,230
	—	570 ⁴	—	—	—	—	—	—	—	—
9	9,941	12,237	9,296	7,263	25,715	656,411	140,485	114,174	20,661	24,807
Deduct:										
10	—	—	133	—	—	6,341	2,763	—	4,215	—
11	—	71	—	932	60	—	—	—	—	—
12	—	—	250	—	—	—	—	—	250	—
13	—	—	—	—	—	—	—	—	20,000	—
14	—	—	—	—	—	—	—	—	—	—
15	1,665	—	—	—	—	—	—	—	9,724	—
16	—	—	—	—	8,155	—	—	—	—	—
17	600	5,268	308	450	—	—	—	—	—	—
18	116	2,347	13,975	3,049	6,158	91,301	22,335	84,135	595	380
19	—	13,523	41	39,616	—	7,687	1,005	4,676	17,978	6,549
20	—	2,062	826	974	—	225,937	82,402	6,625	112,984	—
21	—	—	—	—	—	8,392	758	1,678	6,608	—
22	—	—	—	—	4,299	—	—	—	—	—
	—	—	—	11,212 ⁴	—	—	—	—	—	129,150 ⁵
23	2,381	23,271	15,533	56,233	18,672	339,658	109,263	97,114	172,354	136,079
24	—	—	—	—	—	—	—	—	—	—
	—	—	—	—	—	—	—	—	—	—
25	194,670	36,450	236,400	242,000	2,696,500	2,821,450	319,480	355,860	601,710	755,440

¹ Only those items which remain in net general revenue. For example, federal grants-in-aid which have been offset against expenditure in the Provincial Estimates have not been added back in item 2 and deducted in item 19.

² Interest on sinking fund investments.

³ Only those amounts included in items 1 and 4. See also footnote 1.

⁴ Represents municipal real property and business assessment taxes collected on behalf of municipalities. See also line 21, Table 5.

⁵ Revenue items ordinarily offset against expenditure. See page 5 of this report.

TABLE 5. Reconciliation of Provincial Estimated Expenditure with Estimated Net General Expenditure (Table 2)

Fiscal Year Ending March 31, 1969

No.		Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
						thousands of dollars					
1	Ordinary expenditure per provincial estimates	186, 759	47, 044	237, 305	265, 760	2, 489, 779 ¹	2, 413, 776 ²	385, 133 ³	338, 418 ⁴	722, 501	866, 021
2	Capital expenditure per provincial estimates	46, 369	8, 015	55, 461	56, 287	265, 804	989, 165	³	⁴	153, 174	—
3	Total expenditure per provincial estimates	233, 128	55, 059	292, 766	322, 047	2, 755, 583	3, 402, 941	385, 133	338, 418	875, 675	866, 021
	Add:										
4	Estimated revenue deducted from expenditure	—	—	4, 139	3, 000	5, 956	4, 612	—	—	—	1, 810
5	Estimated expenditure deducted from revenue	1, 665	—	976	1, 429	16, 262	12, 618	832	2, 383	1, 816	6, 445
6	Estimated expenditure of administrative or special funds	679	5, 994	931	1, 059	3, 354	630, 194	43, 359	106, 073	3, 196	3, 283
7	Total additions	2, 344	5, 994	6, 046	5, 488	25, 572	647, 424	44, 191	108, 456	5, 012	11, 538
	Deduct:										
8	Refunds of current year's expenditure included in revenue	—	—	133	932	—	6, 341	2, 763	—	4, 215	—
9	Refunds of current year's revenue included in expenditures	—	71	—	—	60	—	—	—	—	—
10	Revenue of working capital funds to be offset against expenditure	—	—	—	—	—	—	—	—	—	—
11	Employees' contributions to pension plans	—	—	250	—	—	—	—	—	250	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—	—	—	—	—	20, 000	—
13	Estimated debt retirement included in estimated expenditure	1, 665	—	—	—	—	—	—	—	11, 526	—
14	Non-expenditure items included in provincial capital account expenditure	8, 529	2, 019	—	—	27, 512	39, 000	4, 570	—	1, 887	—
15	Estimated capital revenue to be offset against capital expenditure	—	—	—	—	—	570, 017	—	—	2, 210	—
16	Interfund eliminations	600	5, 268	308	17, 988	—	—	—	—	4, 156 ⁵	—
17	Interest, discount, premium and exchange	116	2, 347	13, 975	450	—	91, 301	22, 335	84, 135	595	380
18	Grants-in-aid and shared-cost contributions	—	13, 523	41	3, 049	6, 158	7, 687	1, 005	4, 676	17, 978	6, 549
19	Institutional revenue	—	2, 062	826	39, 616	—	225, 937	82, 402	6, 625	112, 984	—
20	To adjust tax arrangement revenue to federal estimates	—	—	—	974	—	8, 392	758	1, 678	6, 608	—
21	Other	—	—	—	—	—	—	—	—	—	—
22	Total deductions	10, 910	25, 290	15, 533	74, 221	33, 730	948, 675	113, 833	97, 114	182, 409	129, 150⁷
23	Rounding	— 2	— 3	+ 1	— 4	+ 5	—	— 1	—	+ 2	—
24	Total estimated net general expenditure (Table 2, item 17)	224, 560	35, 760	283, 280	253, 310	2, 747, 430	3, 101, 690	315, 490	349, 760	698, 280	741, 480

¹ Represents estimated ordinary expenditure of 2,362,293 together with debt service of 127,486.² Represents estimated gross ordinary expenditure of 2,745,594 adjusted to a "net" basis.³ Total "expenditure" including capital expenditure of 8,000.⁴ Total "budgetary expenditure", including capital expenditure of 58,016.⁵ This represents capital revenue of 69,311 as estimated by the province less 61,939 considered to be non-revenue items, and less 3,216 considered to be revenue of an ordinary nature. (See line 6, Table 4).⁶ Represents municipal real property and business assessment taxes paid to municipalities. See also line 22, Table 4.⁷ Revenue items ordinarily offset against expenditure. See also line 22, Table 4, and page 5 of this report.



CANADA BUREAU OF STATISTICS

PROVINCIAL GOVERNMENT FINANCE;
Revenue and Expenditure (Estimates)

(1969)

(Fiscal Year Ended March 31, 1970)

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

1969

(Fiscal Year Ended March 31, 1970)

INTRODUCTION

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ended March 31, 1970. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These

statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variations in accounting systems and financial reporting used by the provinces, adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories (revenue classified by source and expenditure by function, depends upon the detail of the available sources of information. See also Explanatory Comments on page 10.

REVIEW OF ESTIMATES FOR 1969 - 70

Estimated Revenue 1969 - 70

Of the total estimated provincial revenue of \$9.8 billion for the fiscal year ending March 31, 1970, \$6.8 billion or 69.1 per cent is estimated to be derived from taxation. Of the total tax revenue, individual income tax accounts for 31.8 per cent, general sales tax for 24.2 per cent, motor fuel tax for 14.9 per cent, and corporation income tax for 11.7 per cent.

Tax Changes in 1969 - 70

Newfoundland. — Effective January 1, 1969, the corporation income tax rate was raised from 12 per cent to 13 per cent of taxable income. It is estimated that \$865 thousand will be derived from this increase. Effective July 1, 1969, the rate of personal income tax was increased five percentage points from 28 per cent to 33 per cent of the federal basic tax resulting in anticipated additional revenue of two million dollars. Effective May 1, 1969, the base of the seven per cent social security assessment was broadened to include the following services (1) laundry and dry cleaning, (2) hotel and motel accommodations, (3) motor vehicle repairs

and maintenance, (4) furniture and household appliance repairs, and (5) long-distance telephone calls. It is estimated that the extension of this tax will furnish an additional \$1.4 million. An increase in the annual corporation registration fee from five dollars to one hundred dollars per year is to be collected from every company. It is expected that this increase will result in additional revenue of \$360 thousand.

Effective January 1, 1969, the rates of remuneration payable to collectors of the various taxes have been reduced as follows (1) sales tax from three per cent to two per cent of collections, (2) gasoline and fuel oil taxes from one per cent to one half of one per cent, (3) tobacco tax from three per cent to one per cent. The rate of remuneration for collectors of the new insurance premium tax has been set at two per cent of the tax collected.

Prince Edward Island. — Effective April 16, 1969, the retail sales tax was raised from five per cent to seven per cent. It is expected that this will result in additional revenue of two million dollars.

Nova Scotia. — Effective April 4, 1969, the sales tax was increased from five per cent to seven per cent and the base was broadened to include (1) motor vehicles and parts, (2) electric power, other than when used for heating or industrial purposes, and (3) local telephone calls. The tax on gasoline was increased from 19 cents to 21 cents. The tax on cigarettes was raised from one-tenth to four-tenths cents per cigarette. Other forms of tobacco are subject to tax at the rate of ten per cent of the selling price.

Applicable to the current year the minimum registration fee for motor vehicles was raised from \$11 to \$15, additional charges to be at the rate of \$1.00 per hundred pounds of vehicle weight, up from 67 cents. The cost of a three year operator's license was raised from \$3.00 to \$6.00.

Effective April 4, 1969, the retail sales tax is payable by other than domestic purchasers of electricity according to a schedule based on kilowatt hours consumed. As of the same date the remuneration allowed to vendors acting as collectors of retail sales tax is reduced to one and one half per cent and the remuneration to collectors of the tax levied on cigarettes and tobacco is increased to five per cent, both from the former rate of three per cent.

Liquor prices were to be increased to produce a ten per cent increase in revenue, the actual increases in the price of beer, wine, and spirits to be determined by the Nova Scotia Liquor Commission.

New Brunswick. — Effective April 1, 1969, the social services and education tax was raised from six per cent to eight per cent. It is estimated that this increase will yield an estimated \$12.3 million. The small sales exemption under the act was lowered from 14 cents to 11 cents resulting in an estimated revenue of \$500 thousand. The provincial sales tax was also extended to include laundry and dry cleaning.

As of the same date the gasoline tax was increased from 19 cents per gallon to 20 cents per gallon. This increase is expected to yield an additional \$1.3 million. The tax on cigarettes was raised from one-fifth to two-fifths cents per cigarette, the tax on tobacco was raised from two cents per ounce to four cents per ounce, and the tax on cigars has been applied at the rate of one cent for each five cents of the purchase price or fraction thereof. These increases in taxes on tobacco and tobacco products are estimated to yield an additional \$2.4 million. The commission paid to wholesale tobacco dealers for collecting the tobacco tax has been reduced from ten per cent to two per cent, which it is estimated will result in a saving of \$200 thousand.

As of April 1, 1969, personal income tax was increased by ten percentage points to 38 per cent of the federal tax. For the 1969 calendar year this surtax will

be at the effective rate of seven and one half per cent. For the period beginning January 1, 1970, the full ten per cent surtax will apply. It is estimated that this surtax will yield \$8.0 million.

Effective April 1, 1969, the New Brunswick Liquor Control Commission introduced an increase of ten per cent to the selling price of beer, wine and spirits.

The fees for private passenger motor vehicle registration for 1969 were set at one cent per pound of weight of the motor vehicle (minimum \$20) plus four dollars for license plates. Truck, bus and other commercial vehicle registration fees were increased by one dollar, and a four dollar increase was applied to trailers, tractors, school buses and farm trucks.

Quebec. — The temporary six per cent personal income surtax imposed for the 1968 and 1969 taxation years is to be extended to the 1970 taxation year. The effective rates of tax on personal income ranges from 5.83 per cent to 42.4 per cent for those years.

Under the Estate Tax Act the exemptions for bequests in the direct line were increased. Effective April 30, 1969, estates of under \$75,000 left to the immediate family are exempt from duty. In addition, no duty is to be levied on the capitalized value of incomes derived from pension funds or registered retirement savings plans bequeathed to direct successors. If two-thirds or more of an inheritance consists of real property or shares, then the succession duty payments may be spread over a four year period.

Effective February 15, 1969, special permits for over-size and over-weight vehicles were subject to a new schedule of fees ranging from \$2.00 to \$100.00.

Ontario. — Effective April 1, 1969, the Hospital Tax Act which imposed a consumption tax of 10 per cent (maximum \$1.00) on places of amusement and entertainment was repealed, and the taxing provisions integrated with the Retail Sales Tax Act. The 10 per cent rate under the latter Act now applies to (1) all transactions previously taxed under the Hospital Tax Act, (2) liquor, wine and bottled beer consumed in bars, lounges, etc., (3) retail sales of liquor, wine and bottled beer, and (4) all meals costing over \$2.50. The maximum tax of \$1.00 mentioned above has been repealed.

As of the same date, hotel, motel and other transient accommodation is subject to the five per cent sales tax. The exemption for production machinery and equipment other than that used for farm production was repealed, and the five per cent tax made applicable to deliveries made on and after April 1, 1969. Equipment used in the provision of telephone and telegraph services and accommodation was also taxed at five per cent. A tax of five per cent was also imposed on the rental charges to theatres and television stations for the use of

films and video tapes excluding those used for educational purposes. The charge to a lessee for the rental of tangible personal property is now taxed on the full rental price regardless of the rental period. Previously, the tax only applied to a portion of the rental where the period was in excess of six days.

Effective March 5, 1969, the tax on cigarettes was increased from three-tenths to four-tenths of a cent per cigarette or from six cents to eight cents for a pack of twenty.

Effective April 1, 1969, the 13 cents per gallon rebate of gasoline tax formerly allowed on gasoline purchased for boats and snowmobiles was abolished. As of the same date the rate of mining tax was raised to a flat 15 per cent with a total exemption if profits are less than \$50,000. This rate replaces the former graduated rate schedule ranging from six per cent to 12 per cent of profits over \$10,000.

Instalments of corporate income tax are now accelerated by switching from a quarterly to a bi-monthly basis applicable to corporate fiscal years commencing after March 15, 1969.

The place of business tax has been abolished and the rate of tax on paid-up capital tax has been doubled to one-tenth of one per cent with a minimum of \$50.00 per year. This tax is payable in addition to any corporate income tax liability.

Manitoba. — No new taxes and no increases in existing rates were introduced in the budget for the current fiscal year.

Saskatchewan. — Under the Estate Tax Rebate Act, a rebate is now payable upon application only in respect of the tax on the estate of a person dying on or after April 1, 1969, who at the time of death was domiciled in Saskatchewan or who had resided in Saskatchewan for at least 183 days during each of the three or more years immediately preceding death.

The mineral acreage tax was increased from three cents an acre to ten cents an acre, which, it is hoped, will result in additional revenue of \$800 thousand in 1969 - 70.

Alberta. — Effective July 1, 1969, personal income tax was increased by five percentage points from 28 per cent to 33 per cent of the federal tax payable. As of the same date the corporate income tax was increased by one per cent to 11 per cent. The province's share of the federal corporate income tax levied on privately owned gas, steam and electrical utility firms was increased from 50 per cent to 95 per cent. Alberta plans to refund all 1966 income taxes received by the province during 1969 from private utility companies, provided they pass the benefit on to their current customers.

Effective July 1, 1969, a new tax on tobacco products was imposed, equivalent to approximately 16 per cent. This tax is expected to yield \$6.0 million for the remainder of the fiscal year.

British Columbia. — No changes in tax rates were forecast in the budget.

Estimated Expenditure 1969 - 70

Total gross general expenditure for all provinces for 1969 - 70 is estimated at \$11.8 billion, while cost of services provided is estimated at \$11.5 billion.

Some of the functions on which major expenditures are anticipated by the provinces are outlined below.

In Newfoundland it is estimated that in 1969 - 70 the cost of services provided will amount to \$323.7 million. Of this amount, education will account for approximately 26 per cent, health for over 18 per cent, transportation 17 per cent, social welfare for 13 per cent, and other services 26 per cent.

Education in Prince Edward Island is expected to account for approximately 24 per cent of the cost of services, in that province for the year under review. Included in these estimates are university operating grants which are expected to total \$3.2 million. Expenditure on transportation is anticipated to account for over 16 per cent, health almost 16 per cent, and social welfare 10 per cent of the cost of services. All other services account for the remaining 34 per cent.

Nova Scotia estimates the cost of services for 1969 - 70 will be \$396.9 million. Again, education expenditures are the major item accounting for nearly 29 per cent of the total. Education cost estimates include \$23.7 million for assistance to universities, the Nova Scotia Agricultural College and the Nova Scotia Technical College. The cost of Medicare, estimated at \$12.3 million for this first year of operation, contributes to the appropriation of 28 per cent of the total budget for health services. Expenditure on transportation accounts for over 13 per cent of the estimated total cost of services provided. This represents an increase of 13.2 per cent over the previous year and is partly a result of the withdrawal of Federal support from Atlantic Development Board shared programs.

As in the other Maritime Provinces, education in New Brunswick will account for the largest absolute expenditure, \$128.6 million or 36 per cent of the total cost of services provided. More than two-thirds of this amount is allocated for public schools, trade and technical institutes and teacher training, with the major part of the increase over the previous year going to local school board administration, teachers' salaries, curriculum changes and transportation facilities. Almost

\$16 million is planned for modernization of elementary schools and junior and senior high school complexes throughout the province. In the year under review approximately \$23 million is provided for grants to universities. Estimated expenditures on health and welfare will exceed \$93 million, or 26 per cent of the total cost of services, while transportation costs will account for 12 per cent.

In Quebec appropriations for education, health and welfare are two-thirds of the estimated total cost of services provided. Education expenditures are estimated at over \$1,026 million, which represents 31.0 per cent of the total for the year 1969 - 70. Grants to school boards for current expenses are estimated at \$517.4 million compared to \$382.9 million in 1968 - 69; funds set aside for university and other higher education, including expansion and research, have been raised to approximately \$243 million; and \$30 million is provided for student aid. For health services, which account for a large share of the social security budget, most of the increase over the preceding year is slated for hospital insurance and for the prevention and treatment of mental illness. Increases in welfare services expenditures over the previous year will be allocated to financing social agencies, unemployment and social allowances, support of child welfare establishments and institutions for aged persons and other adults.

Ontario's spending allocations for 1969 - 70 are following the same pattern of priorities as in the previous four years, namely: education, health and social services, municipal aid and housing. Included in education expenditures, which amount to over 32 per cent of the total cost of services provided, are substantial increases over the previous year in assistance to school boards, support to universities, grants to Colleges of Applied Arts and Technology and Ryerson Polytechnical Institute and in student awards. In health and social services, increased expenditure is contemplated to sustain the present income maintenance rehabilitation and child care programs. Total general expenditures for support of municipalities will increase due to the Basic Shelter Tax Exemption payments and the takeover of the administration of justice, implemented the previous year.

It is estimated that the total cost of services provided in 1969 - 70 in the province of Manitoba will amount to \$493.5 million. As a result of reorganization, and the transfer of some functions from one government department to another, a comparison with the previous year's estimates for this province is difficult. However, education, health and social services are again given priority for the year under review.

In Saskatchewan education expenditures will account for the major portion of total expenditures, with grants to local schools increasing more than four per cent over the previous year, and technical and vocational training education costs increasing by 15 per cent. In addition, the University of Saskatchewan will receive the largest percentage increase of any major program, namely \$24 million in operating grants, an

increase over the previous year of 20 per cent, plus \$12 million in capital grants, \$1.5 million more than the previous year. The overall cost of the provincial health program is also estimated to be considerably higher than the previous year, due to rising health costs, expanded health benefits and the phasing out of the national health grant program. Under welfare, the budget for the Saskatchewan Assistance Plan has been increased \$2.8 million to \$23.9 million, and anticipated expenditures for new and expanded facilities to provide assistance for the various welfare programs have been included in the estimates for these services.

The estimates for Alberta show that approximately one-third of its budget will be expended on education costs. Operational and construction grants to local schools are provided for at over \$158 million, universities \$67.8 million and \$7.5 million for the expansion of the junior college system; \$5.5 million has been allocated to students' assistance, and commitments to teachers' pension funds will cost an estimated \$3.9 million. The total appropriation for education costs is well over \$300 million. Health costs are expected to account for over 20 per cent of the estimated total expenditure in 1969 - 70. Hospital services will cost an estimated \$16 million more than in the previous year, as a result of rising costs and additional beds; as well, the appropriation for the Alberta Health Plan has been increased by approximately \$5 million.

In British Columbia it is estimated that education costs will amount to approximately 30 per cent of the estimated cost of total services provided by that province, while health and welfare expenditures will account for over 35 per cent of the total. Government outlays for Medicare are estimated to total \$50 million in the fiscal year 1969 - 70.

Home-owners' Subsidies

Grants to home-owners to alleviate the burden of municipal taxation continue in the provinces of Ontario, Saskatchewan, Alberta and British Columbia.

In Ontario it is estimated that in 1969 - 70, under the Municipal Unconditional Grants Act \$44.6 million will be paid to municipalities to be applied solely for the benefit of persons paying taxes on residential and farm properties. The tax levy on these ratepayers is reduced by the amount of this grant.

In addition, in Ontario the Residential Property Tax Reduction Act provides for the reduction of municipal taxes on residential property. Every local municipality shall allow a credit on municipal taxes on the first \$2,000 of assessment at an equalized mill rate. The municipality allows this tax credit on the tax bills of residential tax payers and the municipality is reimbursed by the province for the total amount of these credits. Landlords are required to pass on to tenants the full amount of the tax credit applicable to the property under lease. \$123 million was budgeted in 1969 - 70 to meet this expenditure. These grants by the province of Ontario are included in Table 2, item 19.

In Saskatchewan the estimated home-owners' grant of \$8.7 million will be paid by the province to eligible property owners on the basis of the lesser of \$50 or one half of the current year's taxes.

In Alberta the estimated home-owner tax discount of \$13.2 million provides for a discount of \$50 on the taxes of owner-occupied eligible residences in the province. The amount of the discount is paid by the province to the municipality when the home-owner has paid the balance of his taxes.

See Table 2, item 19 for the classification of this item in these two provinces.

In British Columbia the home-owners' grant provides tax relief for resident home-owners. The maximum amount of this grant has been set at \$150 per property in 1969 and is paid to the municipality on behalf of the

home-owner who pays the balance of the taxes levied on his property. The total budget covering this payment is made up as follows:

Provincial home-owners' grants (applicable to education)	\$50,000,000
Provincial home-owners' grants (applicable to non-school municipal levies) . . .	4,850,000
Home-owners' subsidy deducted from home-owners' taxes in unorganized territory	750,000
	\$55,600,000

Medicare

As of October 1, 1969, seven provinces in Canada are now under the federal medicare scheme. Some of the details are shown in the following table.

Province	Date of entry into plan	Monthly levies		
		Single	Family	Family of 3 or more
		dollars		
Newfoundland	April 1, 1969	—	—	—
Prince Edward Island ¹		—	—	—
Nova Scotia	April 1, 1969	—	—	—
New Brunswick ¹		—	—	—
Quebec ²		—	—	—
Ontario	October 1, 1969	5.90	11.80	14.75
Manitoba ³	April 1, 1969	4.90	9.80	9.80
		.55 ³	1.10 ³	1.10 ³
Saskatchewan ⁴	July 1, 1968	1.00	2.00	2.00
Alberta	July 1, 1969	5.00	10.00	10.00
British Columbia	July 1, 1968	5.00	10.00	12.50

¹ Prince Edward Island and New Brunswick have not yet entered the plan.

² Quebec anticipates entering the plan on July 1, 1970.

³ Revised rates effective November 1, 1969.

⁴ Saskatchewan also charges a utilization fee of \$1.50 for each office visit and \$2.00 for a home visit.

The participating provinces pay between 85 per cent and 95 per cent of the provincial medical association's schedule of fees. Under the shared-cost formula the federal government pays the participating provinces 50 per cent of the national average per capita medical care costs.

The provincial plans while conforming to federal requirements that they be comprehensive, portable,

universal and publicly administered are similar but not identical. Policies differ in whether doctors may bill patients for charges in excess of the Provincial Medical Association schedule of fees. In Nova Scotia, Ontario, Saskatchewan, Alberta and British Columbia, doctors are required to give advance notice of these charges to patients. Doctors in Newfoundland and Manitoba must adhere to the provincial schedule.

EXPLANATORY COMMENTS

Net General Revenue (Table 1)

"Net general revenue" as used in this report denotes that gross general revenue has been adjusted by deducting (a) estimated revenue of provincial government institutions, (b) estimated revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

Cost of Services Provided (Table 2)

In previous reports the term "net general expenditure" was used. However, in this report this term has been dropped because much of its meaning has been lost due to a change in concepts. A new concept "cost of services provided" has been developed and is used in this publication. It is intended to reflect the total estimated cost of the services provided by provincial governments and their agencies even though these costs may be shared by other levels of government through conditional grants. This concept differs from the "net general" concept in that conditional transfers received from the federal or municipal governments are not deducted from the gross expenditures as they were in determining estimated net general expenditure. However, in order to permit the calculation of estimated net general expenditure, should it be required by certain users, Table 4 has been provided.

Amounts transferred from other Governments (Table 4)

This table indicates the estimated revenue received by provincial governments in the form of conditional and unconditional transfers from the federal and local governments. The conditional transfers or shared cost contributions are related to the expenditure function to which they apply on the basis of information contained in provincial financial estimates and other statements with the exception of British Columbia. Details by function are not available for this province at this time.

Own-Source Revenue Deductions (Table 5)

This table provides the detail, by function, of item 40 in Table 1 and item 29 in Table 2. The amounts in the table represent estimated revenue derived from expenditure functions and, in order to put the revenue and expenditure of all provinces on a comparable basis, these revenue items are deducted from gross general revenue and from gross general expenditure. These estimated funds are considered to be reductions of expenditure and not revenue in the true sense of revenue, that is, the income raised to meet expenditures. They consist largely of estimated institutional revenue as recorded in the provincial estimates, that is, revenue from the sale of goods and services by provincial institutions such as agricultural schools, hospitals, and penal institutions.

Estimated revenue in the form of interest, premium on the issuance of securities and exchange is by conceptual definition offset against the expenditure for debt charges.

Tables 6 and 7 are included herewith to explain as clearly as possible the difference between Budgetary Estimates of revenue and expenditure submitted to the provincial legislatures and net general revenue and cost of services provided as they appear in Tables 1 and 2 of this report.

Federal-Provincial Fiscal Arrangements (1967 - 72)

The Federal-Provincial Fiscal Arrangements Act, 1967 provided for a number of significant changes in the structure of federal payments to the provinces. The federal government increased its abatement of the personal income tax from 24 per cent to 28 per cent of the federal tax payable in the provinces. The abatement of the corporate income tax which stood at nine per cent of taxable income in provinces other than Quebec and ten per cent of taxable income in Quebec was raised to 10 per cent in all provinces, effective for the 1967 taxation year. For provinces which levy their own succession duties at the same rate as in 1964 (Ontario and Quebec), the federal government abates its estate tax by 50 per cent of the federal estate tax payable, and makes a payment equal to 25 per cent of the estate tax payable in that province. For provinces which have increased their succession duty since 1964 (British Columbia), the federal government abates its estate tax by 75 per cent of the federal tax payable. For provinces which do not levy a succession duty the direct payment is 75 per cent of the federal estate tax due in the province.

Equalization. — In contrast to the former equalization formula which took into account only three taxes and natural resource revenues, the new formula is based on 16 provincial revenue sources. For each revenue source a base is chosen which is as close as possible to the actual base of the revenue source in all provinces. The percentage of the total base attributed to a particular province is calculated along with the percentage of the total population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total revenue in all provinces from a particular source gives the equalization payment for the revenue source in the province. The total equalization payment for the province is the sum of the payments for each revenue source. The Atlantic Provinces additional grants were abolished under the new arrangements, but the provinces of Nova Scotia, New Brunswick and Newfoundland are guaranteed an additional equalization payment of \$10.5 million while Prince Edward Island is guaranteed an additional \$3.5 million.

Stabilization. — The change in the stabilization formula is closely related to the change in the equalization formula. Total net general revenues of a province, including equalization and other unconditional grants from the federal government, are used in determining the size of payment. In two cases actual revenues are replaced by average revenues. A three-year average of estate tax and succession duty revenue and a five-year average of sales of crown leases and reservations on oil and natural gas lands revenue are used instead of actual revenue. The stabilization payments are then the amounts required to bring the current year's revenue up to 95 per cent of the previous year's revenue.

"Opting out". — Two changes in opting out arrangements took place under the Federal-Provincial Fiscal Arrangements Act 1967. The terminal date of an agreement entered into for health grants was moved to March 31, 1970. The one point abatement of the personal income tax relating to the operating costs of certain technical education programs was allowed to expire on March 31, 1967. This change was connected with the federal government's take over of adult retraining expenses. As a result the total additional abatement received by Quebec for opting out was reduced from 20 to 19 points.

Privileges, licences and permits, revenue item 18, Table 1, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences.

Sales and services, revenue item 19, Table 1, includes sales of goods such as material and supplies, provincial lands, furniture, clothing and uniforms, and government publications, as well as sales of services including the rental of government property, board and room provided to employees, fees and charges for services rendered by provincial departments or officials, bridge and ferry tolls and other fees such as inspection fees, registration fees, tuition fees and fees for analysis and testing.

Other revenue, item 23, Table 1, includes contributions and grants from private sources, escheates and forfeitures such as bank deposits and election deposits, insurance recoveries on fire losses and miscellaneous items not otherwise provided for in the classification.

Grants-in-aid and shared-cost contributions, item 25, Table 1. A breakdown of this amount on a functional basis is provided in Table 4 of this report.

Subsidies, revenue item 28, Table 1, includes only unconditional grants, for example the B.N.A. Act Subsidies, Grants-in-aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada are included in item 25 of Table 1.

Share of income tax on power utilities, revenue item 33, Table 1. All provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to the public of electric energy, gas or steam.

Unconditional transfers to local governments, expenditure item 20, Table 2, includes payments in the form of general subsidies having no relation to any particular municipal expenditure and shared-revenue contributions whether or not such contributions are related to specific municipal expenditures. All other payments or shared-cost contributions to municipal governments have been classified according to the function of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Table 2. Table 3 gives a breakdown of estimated grants-in-aid and shared-cost contributions to local governments.

Other expenditure, item 28, Table 2, includes expenditure not otherwise included such as Emergency Measures Organization, housing, and other expenditures resulting from major fires, floods and other disasters.

An explanation of the statistical terms used in this report is included as Part II (conceptual framework) classifications and sources of the "Historical Review, Financial Statistics of Governments in Canada 1952 - 62", published by DBS in February 1966 (Catalogue No. 68-503).

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Province	1966	1967	1968 (Est.)	1969 (Est.)	1970 (Est.)
millions of dollars					
Newfoundland	112	125	167	195	227
Prince Edward Island	25	27	33	36	44
Nova Scotia	150	166	215	236	303
New Brunswick	128	152	221	242	294
Quebec	1,600	1,817	2,307	2,697	2,962
Ontario	1,603	1,968	2,269	2,821	3,546
Manitoba	199	222	292	320	403
Saskatchewan	266	291	318	356	380
Alberta	453	465	522	602	730
British Columbia	554	631	659	755	917
Total net general revenue	5,090	5,864	7,003	8,260	9,806

Cost of Services Provided by Provincial Governments (Current and Capital,)

Fiscal Years Ended March 31

Province	1966	1967	1968 ¹ (Est.)	1969 ¹ (Est.)	1970 (Est.)
millions of dollars					
Newfoundland	182	270	..	..	323
Prince Edward Island	38	48	..	..	64
Nova Scotia	198	255	..	..	397
New Brunswick	175	216	..	..	360
Quebec	1,986	2,280	..	..	3,311
Ontario	1,906	2,323	..	..	4,050
Manitoba	267	319	..	..	493
Saskatchewan	298	357	..	..	467
Alberta	465	655	..	..	943
British Columbia	640	697	..	..	1,077
Total cost of services provided	6,155	7,420	..	..	11,485

¹ A "cost of services provided" breakdown is not available for these years as the "Estimates" publications were compiled on a "net general expenditure" basis. See Explanatory Comments on page 10.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1966	1967	1968 (Est.)	1969 (Est.)	1970 (Est.)
millions of dollars					
Taxes:					
Income: Corporations.....	524	536	605	681	793
Individuals	834	1,137	1,465	1,720	2,126
Corporations and premium income of insurance companies	70	75	57	78	89
Property.....	10	22	39	38	42
Sales:					
Amusements and admissions	35	41	51	61	59
Motor fuel	678	741	793	947	1,007
Tobacco.....	53	75	78	143	161
General	813	1,010	1,247	1,395	1,639
Other	26	39	52	45	47
Succession duties	108	118	115	122	126
Hospital insurance premiums	184	189	178	239	388
Medicare premiums.....	..	..	79	98	263
Other	17	27	21	27	36
Total taxes	3,352	4,010	4,780	5,594	6,776
Privileges, licences and permits.....	856	875	891	1,012	1,134
Sales and services.....	101	115	.. ¹	.. ¹	163
Fines and penalties.....	14	15	.. ¹	.. ¹	25
Interest, discount, premium and foreign exchange	145	175	.. ¹	.. ¹	312
Own enterprises	322	352	338	396	479
Other revenue	6	8	227	283	67
Gross revenue from own sources	4,796	5,550	6,236	7,285	8,956
Conditional transfers:					
Federal Government.....	850	1,033	509	485	1,369
Municipal Government	29	53	²	²	35
Unconditional transfers.....	466	515	846	1,060	1,199
Total transfers	1,345	1,601	1,355	1,545	2,603
Total gross general revenue.....	6,141	7,151	7,591	8,830	11,559
Less:					
Own source revenue deduction.....	172	201	79	85	349
Conditional transfers.....	879	1,086	509	485	1,404
Total net general revenue	5,090	5,864	7,003	8,260	9,806

¹ Breakdown not available; included in "other revenue".

² Included in federal transfer, breakdown not available.

Cost of Services Provided by Provincial Governments

Fiscal Years Ended March 31

Function	1966	1967	1968 ¹ (Est.)	1969 ¹ (Est.)	1970 (Est.)
millions of dollars					
Transportation and communications	1,109	1,257	..	..	1,354
Health:					
Hospital care	1,323	1,547	..	..	2,226
Other	144	223	..	..	801
Total health	1,467	1,770	..	..	3,027
Social welfare:					
Aid to aged and blind persons	137	118	..	..	77
Aid to unemployed and unemployables	274	331	..	..	604
Other	222	247	..	..	381
Total social welfare	633	696	..	..	1,062
Education	1,614	2,063	..	..	3,605
Natural resources and primary industries	331	401	..	..	531
Debt charges (excluding debt retirement)	137	152	..	..	251
Unconditional transfers to local governments	200	219	..	..	297
Home-owners' subsidies	32	56	..	..	151
Other expenditures	632	806	..	..	1,207
Total cost of services provided (excluding debt retirement)	6,155	7,420	..	..	11,485

¹ A "cost of services provided" functional breakdown is not available for these years as the "Estimates" publications were compiled on a "net general expenditure" basis. See Explanatory Comments on page 10.

STATISTICAL TABLES

TABLE 1. General Revenue (Estimated)

Fiscal Year Ending March 31, 1970

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations ¹	10,266	1,269	12,162	9,610
2	Individuals ²	17,953	3,255	36,323	32,838
3	On premiums of insurance companies	600	150	1,500	1,200
4	Other on corporations	—	—	—	—
5	Property	—	—	110	26,650
	Sales:				
6	General	39,542	6,940	62,630	55,350
7	Motor fuel	19,300	5,310	35,910	28,635
8	Alcoholic beverages	—	850	—	—
9	Amusements and admissions	20	146	690	770
10	Tobacco	4,000	810	—	5,020
11	Other commodities and services	—	—	730 ⁴	—
12	Total sales taxes	62,862	14,056	99,960	89,775
13	Succession duties	—	—	—	—
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Other	1,589	—	115	277
17	Total taxes	93,270	18,730	150,170	160,350
18	Privileges, licences and permits	13,730	2,260	15,610	18,720
19	Sales and services	5,289	2,840	5,336	4,420
20	Fines and penalties	624	40	736	600
21	Interest, discount, premium and foreign exchange	362	1,520	19,919	3,040
22	Own enterprises	7,590	2,830	21,120	19,400
23	Other revenue	5,995	190	2,073	1,400
24	Gross revenue from own sources (estimated)	126,860	28,410	214,964	207,930
	Conditional transfers:				
	From federal government:				
25	Shared-cost contributions	62,684	21,675	68,272	60,775
26	From municipal governments:				
	Shared-cost contributions	—	—	35	—
27	Total conditional transfers	62,684	21,675	68,307	60,775
	Unconditional transfers from federal government:				
28	Statutory subsidies ³	9,656	657	2,132	1,745
	Federal-provincial fiscal arrangements:				
29	Share of federal estate tax ⁹	456	299	3,737	1,429
30	Equalization including stabilization ⁹	85,030	16,857	90,028	81,368
	Federal-Provincial Fiscal Revision Act:				
31	1964-Youth allowances ⁹	—	—	—	—
32	Established program (Interim Arrangements Act)	—	—	—	—
33	Post-secondary education adjustment payment: for 1969-70 ¹⁰	4,303	962	11,977	5,450
34	Share of income tax on power utilities ⁹	1,297	244	2,017	129
35	Total unconditional transfers	100,742	19,019	109,891	90,121
36	Total transfers	163,426	40,694	178,198	150,896
37	Total gross general revenue	290,286	69,104	393,162	358,826
	Deduct:				
	Revenue derived from expenditure functions and applied thereto:				
38	Sales and services-Institutional	449	2,180	1,377	902
39	Interest revenue applied against debt charges	362	1,520	19,919	3,040
40	Total own-source-revenue deductions	811	3,700	21,296	3,942
	Conditional transfers from:				
41	Federal government	62,684	21,675	68,272	60,775
42	Municipal governments	—	—	35	—
43	Total conditional transfers	62,684	21,675	68,307	60,775
44	Total deductions	63,495	25,375	89,603	64,717
45	Rounding	- 1	+ 1	+ 1	+ 1
46	Total net general revenue	226,790	43,730	303,560	294,110

¹ Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by federal Department of Finance for all provinces except Quebec.

² Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec.

³ Not separable from item 1 at this time.

⁴ N.S.-tax on long distance telephone calls; Man.-estimated revenue under the Manitoba Revenue Act 1964, Part 1.

⁵ Includes tax on meals, on hotel and motel accommodation and on all forms of telecommunications, levied under the Education and Health tax.

TABLE 1. General Revenue (Estimated)
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
172,000	407,000	29,607	22,051	56,626	72,402	792,993	1
825,000	748,992	78,208	67,838	125,746	190,159	2,126,312	2
71,000	—	2,500	1,900	4,300	6,000	89,150	3
—	—	—	—	—	—	—	4
—	2,370	—	16	—	12,300	41,446	5
519,850	640,270	60,850	70,696	—	183,150	1,639,278	6
285,010	391,070	41,600	49,685	77,800	72,800	1,007,120	7
—	—	—	—	—	—	850	8
16,500	22,690	1,685	470	1,910	2,870	47,751	9
62,980	74,340	8,380	5,819	—	—	161,349	10
52,230 ⁵	—	3,870 ⁴	—	—	—	56,830	11
936,570	1,128,370	116,385	126,670	79,710	258,820	2,913,178	12
42,000	67,000	—	—	—	17,000	126,000	13
—	347,370	27,600	13,000	—	—	387,970	14
—	150,000	29,300	5,700	21,861	56,000	262,861	15
4,200	24,288	1,900	1,365	1,997	409	36,140	16
2,050,770	2,875,390	285,500	238,540	290,240	613,090	6,776,050	17
198,010	305,690	29,700	62,580	315,100	172,440	1,133,840	18
17,098	74,970	2,872	9,101	16,971	24,000	162,897	19
4,400	10,283	1,104	1,817	2,800	2,250	24,654	20
6,188	189,415	12,470	43,713	17,510	17,705	311,842	21
108,436	147,310	22,380	25,500	43,260	81,500	479,326	22
12,041 ⁶	8,136	718	12,613	10,075	14,274	67,515	23
2,396,943	3,611,194	354,744	393,864	695,956	925,259	8,956,124	24
141,165	483,420	112,811	96,480	137,159	184,500 ⁷	1,368,941	25
4,585	—	1,842	1,905	11,800	15,000 ⁸	35,167	26
145,750	483,420	114,653	98,385	148,959	199,500	1,404,108	27
4,023	4,624	2,132	2,144	2,986	1,672	31,771	28
12,658	24,778	4,804	3,709	7,409	—	59,279	29
336,185	—	41,314	12,261	—	—	663,043	30
— 22,230	—	—	—	—	—	— 22,230	31
157,414	—	—	—	—	—	157,414	32
80,249	105,014	12,585	13,681	38,693	12,985	285,899	33
3,031	7,744	969	39	7,599	648	23,717	34
571,330	142,160	61,804	31,834	56,687	15,305	1,198,893	35
717,080	625,580	176,457	130,219	205,646	214,805	2,603,001	36
3,114,023	4,236,774	531,201	524,083	901,602	1,140,064	11,559,125	37
—	17,584	767	2,002	5,555	6,070	36,886	38
6,188	189,415	12,470	43,713	17,510	17,705	311,842	39
6,188	206,999	13,237	45,715	23,065	23,775	348,728	40
141,165	483,420	112,811	96,480	137,159	184,500	1,368,941	41
4,585	—	1,842	1,905	11,800	15,000	35,167	42
145,750	483,420	114,653	98,385	148,959	199,500	1,404,108	43
151,938	690,419	127,890	144,100	172,024	223,275	1,752,836	44
— 5	— 5	— 1	— 3	+ 2	+ 1	— 9	45
2,962,080	3,546,350	403,310	379,980	729,580	916,790	9,806,280	46

⁶ Includes estimated revenue from federal government under Canada Student Loans Plan 3,300; contributions pertaining to the expenses of certain shared-cost programs, 4,528.

⁷ Canada share of joint service program in lieu of opting out.

⁸ Municipal share of joint service program.

⁹ Estimates supplied by federal Department of Finance.

¹⁰ Estimates supplied by federal Secretary of State Department.

TABLE 2. General Expenditure (Estimated) — (Current and Capital)
Fiscal Year Ending March 31, 1970

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Transportation and communications:				
1	Highways, roads and bridges	54,820	10,465	52,760	42,670
2	Other.....	310	125	660	830
3	Total transportation and communications	55,130	10,590	53,420	43,500
	Health:				
4	Hospital care	49,450	9,430	76,490	57,390
5	Medicare.....	3,725	—	27,200	—
6	Other.....	6,705	2,020	10,210	12,030
7	Total health.....	59,880	11,450	113,900	69,420
	Social Welfare:				
8	Aid to aged and blind persons	4,560	2,520	1,430	6,840
9	Aid to unemployed and unemployables	31,540	3,700	21,970	12,040
10	Other	5,520	770	7,590	5,800
11	Total social welfare	41,620	6,990	30,990	24,680
	Education:				
12	Schools operated by local authorities	50,300	10,234	55,946	93,750
13	Universities, colleges and other schools	26,600	5,003	47,845	30,180
14	Other.....	6,570	533	10,319	4,680
15	Total education.....	83,470	15,770	114,110	128,610
16	Natural resources and primary industries	12,740	5,100	15,810	14,250
17	Debt charges (exclusive of debt retirement).....	28,920	7,020	50,780	30,430
18	Unconditional transfers to local governments	2,700	570	8,220	13,540
19	Home-owners' subsidies	—	—	—	—
	Other expenditure:				
20	General government	15,190	4,840	12,733	21,080
21	Protection of persons and property	8,040	1,100	4,535	6,929
22	Recreational and cultural services	1,940	2,020	2,529	3,337
23	Trade and industrial development	790	1,210	6,734	759
24	Local government planning and development	5,110	240	923	1,877
25	Contributions to government enterprises.....	5,920	860	—	1,823
26	Other.....	3,020	360	3,546	3,397
27	Total other expenditure	40,010	10,630	31,000	39,202
28	Total gross general expenditure (exclusive of debt retirement).....	324,470	68,120	418,230	363,632
	Deduct:				
29	Own source revenue deduction (see Table 1, line 40)	811	3,700	21,296	3,942
30	Rounding.....	+ 1	—	— 4	—
31	Cost of services provided (estimated)	323,660	64,420	396,930	359,690

¹ Includes home-owners' grants applicable to education 50,000.

TABLE 2. General Expenditure (Estimated) (Current and Capital)

Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
338,710	480,941	50,135	75,424	101,040	116,260	1,323,225	1
1,570	3,479	55	—	250	23,100	30,379	2
340,280	484,420	50,190	75,424	101,290	139,360	1,353,604	3
651,690	818,790	99,000	104,890	186,040	187,150	2,240,320	4
—	125,000	55,300	32,600	43,722	106,000	393,547	5
54,300	245,390	18,620	11,259	34,940	15,720	411,194	6
705,990	1,189,180	172,920	148,749	264,702	308,870	3,045,061	7
29,130	20,470	1,310	1,242	1,990	8,040	77,532	8
195,940	154,980	25,660	24,177	52,910	81,550	604,467	9
237,650	77,890	8,430	10,472	18,340	8,630	381,092	10
462,720	253,340	35,400	35,891	73,240	98,220	1,063,091	11
665,138	641,500	81,650	85,217	163,540	196,290 ¹	2,043,565	12
281,753	527,000	55,290	36,051	157,650	114,020	1,281,392	13
79,779	147,970	12,100	10,550	7,230	13,010	292,741	14
1,026,670	1,316,470	149,040	131,818	328,420	323,320	3,617,698	15
136,620	176,954	25,020	26,978	47,524	69,850	530,846	16
125,973	252,655	20,878	39,676	6,214	620	563,166	17
131,150	49,930	10,200	116	36,474	44,500	297,400	18
—	123,000	—	8,700	13,254	5,600	150,554	19
178,837	139,289	20,530	17,483	32,994	43,191	486,167	20
89,663	176,120	5,970	14,409	36,183	30,491	373,440	21
25,816	39,010	7,695	7,901	9,763	5,698	105,709	22
32,370	17,890	3,795	2,984	4,758	6,170	77,460	23
10,893	29,466	3,844	1,828	3,234	5,850	63,265	24
—	—	—	—	—	4,000	12,603	25
49,963	9,016	1,220	684	7,835	14,790	93,831	26
387,542	410,791	43,054	45,289	94,767	110,190	1,212,475	27
3,316,945	4,256,740	506,702	512,641	965,885	1,100,530	11,833,895	28
6,188	206,999	13,237	45,715	23,065	23,775	348,728	29
+ 3	- 1	+ 5	+ 4	—	+ 5	+ 13	30
3,310,760	4,049,740	493,470	466,930	942,820	1,076,760	11,485,180	31

TABLE 3. Transfers to Local Governments (Estimated)
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers, grants-in-aid and shared-cost contributions:				
1	Transportation and communications (roads).....	1,100	70	240	330
	Health:				
2	Hospital care ¹	—	—	—	620
3	Other.....	170	20	—	—
	Social welfare:				
4	Aid to unemployed and unemployables	—	—	7,200	4,080
5	Other ²	—	—	150	720
6	Education	²	8,600	52,970	68,170
7	Natural resources and primary industries.....	—	—	—	—
8	Debt charges — Interest	800	—	—	—
9	Other	550	440	990	2,680
10	Sub-total items 1 to 10	2,620	9,130	61,550	76,600
11	Unconditional transfers.....	2,700	570	8,220	13,540
12	Total transfers to local governments	5,320	9,700	69,770	90,140
13	Home-owners' subsidies ⁷	—	—	—	—

¹ Excludes amounts paid directly to municipal hospital boards.

² Excludes grants estimated at 50,697 to primary and secondary schools which are operated on a religious denominational basis.

³ Includes payments to municipalities in lieu of the right to impose a retail sales tax 125,000.

⁴ Includes payments under the Municipal Unconditional Grants Act 44,650.

TABLE 4. Estimated Amounts Transferred from Other Governments
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers:				
	From government of Canada:				
1	General government services	37	1,436	15	1,803
2	Protection of persons and property	—	310	727	11
	Transportation and communications:				
3	Trans-Canada highway	11,100	—	—	2,909
4	Roads to resources.....	350	—	—	—
5	Atlantic development board.....	—	1,303	—	600
6	Other highways, roads and bridges	3,300	—	—	1,895
7	Total transportation and communications	14,750	1,303	—	5,404
	Health:				
8	Hospital construction.....	284	148	—	382
9	Hospital care.....	14,471	3,990	30,589	23,457
10	Medicare.....	3,040	—	14,900	—
11	Medical and dental services	—	—	330	1,702
12	Other.....	808	713	1,503	25
13	Total health.....	18,603	4,851	47,322	25,566
	Social welfare:				
14	Aid to aged and blind.....	294	49	864	—
15	Aid to disabled	—	27	—	—
16	Aid to unemployed.....	69	2,705	—	—
17	Canada assistance.....	19,979	—	11,902	13,231
18	Other social welfare.....	1,051	240	1,678	166
19	Total social welfare.....	21,393	3,021	14,444	13,397

See footnote(s) at end of table.

TABLE 3. Transfers to Local Governments (Estimated)

Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
7,800	143,510	5,960	16,090	31,650	10	206,760	1
—	—	—	—	—	—	620	2
—	15,900	210	290	2,450	550	19,590	3
—	48,830	4,510	2,290	2,780	—	69,690	4
6,000	1,780	40	—	—	—	8,690	5
653,700	699,220	81,680	68,800	158,280	191,920	1,983,340	6
—	8,760	20	810	310	10	9,910	7
2,750	—	—	—	—	—	3,550	8
500	14,930	—	3,640	460	8,350	32,540	9
670,750	932,930	92,420	91,920	195,930	200,840	2,334,690	10
131,150 ³	49,930 ⁴	10,200	116	36,474 ⁵	44,500 ⁶	297,400	11
801,900	982,860	102,620	92,036	232,404	245,340	2,632,090	12
—	123,000	—	8,700	13,254	5,600	150,554	13

⁵ Includes grants under Municipal Assistance Act 33,774.

⁶ Includes per capita grants under Municipalities Aid Act 43,700.

⁷ These amounts are not included in the above totals because it is considered that local governments merely act as agents for the provincial governments. See also page 9 of text.

TABLE 4. Estimated Amounts Transferred from Other Governments

Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
120	57	88	125	—	1	1	1
—	1,126	—	265	50	—	—	2
9,000	4,650	1,000	—	350	—	—	3
1,000	—	—	—	—	—	—	4
—	—	—	—	—	—	—	5
5,550	4,000	1,415	2,357	500	—	—	6
15,550	8,650	2,415	2,357	850	—	—	7
—	11,000	—	—	1,500	—	—	8
—	279,309	39,000	38,066	64,400	—	—	9
—	—	26,000	18,884	21,861	—	—	10
5,800	6,778	—	—	2,391	—	—	11
1,100	6,443	—	1,433	2,000	—	—	12
6,900	303,530	65,000	58,383	92,152	—	—	13
—	121	—	—	235	—	—	14
—	487	—	136	833	—	—	15
—	5,730	—	—	445	—	—	16
—	123,460	26,959 ²	11,775	29,512	—	—	17
500	1,148	70	2,070	5	—	—	18
500	130,946	27,029	13,981	31,030	—	—	19

TABLE 4. Estimated Amounts Transferred from Other Governments — Concluded
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers—Concluded:				
	From Government of Canada—Concluded:				
20	Recreational and cultural services	49	30	75	—
	Education:				
21	Schools operated by local authorities	—	2,565	160	4,985
22	Universities, colleges and other schools	4,256	931	3,152	1,690
23	Other	—	—	356	96
24	Total education	4,256	3,496	3,668	6,771
25	Natural resources and primary industries	2,886	2,269	1,946	3,960
26	Trade and industrial development.....	—	476	21	—
27	Local government planning and development	614	4,247	—	3,136
	Other expenditures:				
28	Housing.....	—	—	—	—
29	Emergency measures.....	96	22	54	27
30	Other	—	214	—	700
31	Total other expenditures	96	236	54	727
32	Total conditional transfers from government of Canada...	62,684	21,675	68,272	60,775
	From municipal governments:				
33	Protection of persons and property.....	—	—	—	—
	Transportation and communications:				
34	Roads	—	—	—	—
	Health:				
35	Hospital insurance	—	—	—	—
36	Other health	—	—	—	—
	Social welfare:				
37	Other social welfare	—	—	35	—
	Education:				
38	Other	—	—	—	—
39	Natural resources	—	—	—	—
40	Other expenditure	—	—	—	—
41	Total conditional transfers from municipal governments..	—	—	35	—
42	Total conditional transfers from other governments	62,684	21,675	68,307	60,775

¹ No detailed breakdown of conditional transfers available for British Columbia.

TABLE 5. Own-Source Revenue Deductions (Estimated)
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Protection of persons and property	449	—	122	22
	Health:				
2	Hospital care	—	1,469	535	690
3	Other	—	12	—	—
4	Total health	—	1,481	535	690
	Social welfare:				
5	Aid to aged and blind	—	539	—	—
6	Other	—	—	—	—
7	Total social welfare	—	539	—	—
8	Education	—	160	720	190
9	Natural resources and primary industries	—	—	—	—
10	Other	—	—	—	—
11	Total institutional revenue	449	2,180	1,377	902
12	Interest	362	1,520	19,919	3,040
13	Total own source revenue deductions	811	3,700	21,296	3,942

¹ Lacking other information, institutional maintenance receipts of 6,000 assumed to be in health function.

TABLE 4. Estimated Amounts Transferred from Other Governments — Concluded
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
1,540	—	—	277	85			20
59,015	23,650	5,357	12,966	1,880			21
34,275	6,400	5,225	2,887	5,660			22
—	827	—	—	—			23
93,290	30,877	10,582	15,853	7,540			24
11,860	7,935	5,471	4,789	5,105			25
2,390	34	285	—	27			26
200	265	141	90	—			27
7,600	—	—	—	—			28
1,215	—	—	—	320			29
—	—	1,800	360	—			30
8,815	—	1,800	360	320			31
141,165	483,420	112,811	96,480	137,159	184,500	1,368,941	32
—	—	123	448	—	¹	¹	33
3,000	—	245	105	—			34
—	—	—	—	11,800			35
1,500	—	161	—	—			36
—	—	—	1,352	—			37
—	—	—	—	—			38
—	—	17	—	—			39
85	—	1,296	—	—			40
4,585	—	1,842	1,905	11,800	15,000	35,167	41
145,750	483,420	114,653	98,385	148,959	199,500	1,404,108	42

¹ Represents estimated revenue for health and social services.

TABLE 5. Own-Source Revenue Deductions (Estimated)
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
—	3,494	—	60	483	—	4,630	1
—	—	590	1,728	4,028	6,000 ¹	15,040	2
—	2,993	—	14	—	—	3,019	3
—	2,993	590	1,742	4,028	6,000	18,059	4
—	—	—	—	—	—	539	5
—	—	—	—	33	—	33	6
—	—	—	—	33	—	572	7
—	10,652	177	200	958	—	13,057	8
—	445	—	—	32	70	547	9
—	—	—	—	21	—	21	10
—	17,584	767	2,002	5,555	6,070	36,886	11
6,188	189,415	12,470	43,713	17,510	17,705	311,842	12
6,188	206,999	13,237	45,715	23,065	23,775	348,728	13

**TABLE 6. Reconciliation of Provincial Estimated Revenue with Estimated
Net General Revenue (Table 1)**
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Ordinary revenue per provincial estimates	209,451	59,443	314,552	353,612
	Add:				
2	Estimated revenue deducted from expenditure	—	—	91,190	3,000
3	Estimated expenditure deducted from revenue	83,130	—	1,035	1,924
4	Estimated revenue of administrative or special funds	782	7,609	738	2,399
5	Capital account revenue	—	5,647	—	12,347
6	Capital account revenue of an ordinary nature.....	—	—	—	—
7	To adjust tax arrangement revenue to federal estimates	5,784	3,746	5,454	4,082
8	Other.....	—	—	—	—
9	Total additions	89,696	17,002	98,417	23,752
	Deduct:				
10	Refunds of current year's expenditure included in revenue.....	—	—	18,933	6,506
11	Refunds of current year's revenue included in expenditure	—	87	—	—
12	Revenue of working capital funds to be offset against expenditure	—	—	266	—
13	Employees' contributions to pension plans	—	—	—	—
14	Offsets to adjust contributions to and from Government Enterprises to a "net" basis	3,772	—	—	—
15	Refunds of previous years' revenue included in expenditure	—	397	—	—
16	Interfund eliminations	5,087	6,852	608	600
17	To adjust tax arrangement revenue to federal estimates	—	—	—	—
18	Other adjustments.....	2	5	—	11,432 ¹
19	Total deductions.....	8,861	7,341	19,807	18,538
20	Estimated gross general revenue (Table 1, item 37)	290,286	69,104	393,162	358,826
	To arrive at "net general revenue" deduct:				
21	Total deductions (Table 1, item 44)	63,495	25,375	89,603	64,717
22	Rounding	- 1	+ 1	+ 1	+ 1
23	Total estimated net general revenue (Table 1, item 25)	226,790	43,730	303,560	294,110

¹ Represents capital revenue of 75,074 as estimated by the province less 65,206 considered to be non-revenue items.

**TABLE 6. Reconciliation of Provincial Estimated Revenue with Estimated
Net General Revenue (Table 1)**
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,957,799	3,374,491	313,664	365,084	870,125	1,024,482	1
203,174	5,350	11,590	136,632	—	13,086	2
19,074	17,097	1,732	2,918	2,311	6,533	3
3,726	903,408	212,073	116,211	52,965	59,399	4
—	—	—	—	9,868 ¹	—	5
—	—	—	—	—	—	6
—	38,052	18,716	10,019	7,781	39,094	7
—	—	—	—	—	—	8
225,974	963,907	244,111	265,780	72,925	118,112	9
—	26,827	3,332	13,418	8,753	700	10
51,768	—	—	—	51	1,453	11
—	—	—	—	250	—	12
—	—	—	—	17,300	—	13
—	—	—	—	11,428	—	14
12,500	—	—	—	—	—	15
—	74,798	23,245	93,367	3,666	382	16
5,482	—	—	—	—	—	17
—	- 1	- 3	- 4	—	- 5	18
69,750	101,624	26,574	106,781	41,448	2,530	19
3,114,023	4,236,774	531,201	524,083	901,602	1,140,064	20
151,938	690,419	127,890	144,100	172,024	223,275	21
- 5	- 5	- 1	- 3	+ 2	+ 1	22
2,962,080	3,546,350	403,310	379,980	729,580	916,790	23

² Represents municipal real property and business assessment taxes collected on behalf of municipalities. See also line 17, Table 7.

**TABLE 7. Reconciliation of Provincial Estimated Expenditure with Estimated
Cost of Services Provided (Table 2)**
Fiscal Year Ending March 31, 1970

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Ordinary expenditure per provincial estimates	189,214	59,334	301,341	325,051
2	Capital expenditure per provincial estimates	70,361	10,345	43,423	51,076
3	Total expenditure per provincial estimates	259,575	69,679	344,764	376,127
	Add:				
4	Estimated revenue deducted from expenditure	—	—	91,190	3,000
5	Estimated expenditure deducted from revenue	83,130	—	1,035	1,924
6	Estimated expenditure of administrative or special funds	656	7,637	1,045	1,118
7	Total additions	83,786	7,637	93,270	6,042
	Deduct:				
8	Refunds of current year's expenditure included in revenue	—	—	18,933	6,506
9	Refunds of current year's revenue included in ex- penditure	—	87	—	—
10	Revenue of working capital funds to be offset against expenditure	—	—	266	—
11	Employees' contributions to pension plans	—	—	—	—
12	Offsets to adjust contributions to and from govern- ment enterprises to a "net" basis	3,772	—	—	—
13	Estimated debt retirement included in estimated ex- penditure	10,034	2,260	—	—
14	Non-expenditure items included in provincial ex- penditure	—	—	—	—
15	Estimated capital revenue to be offset against capi- tal expenditure	—	—	—	—
16	Interfund eliminations	5,087	6,852	608	600
17	Other	- 2	- 3	- 3	11,431 ³
18	Total deductions	18,891	9,196	19,804	18,537
19	Estimated gross general expenditure (Table 2, item 28)	324,470	68,120	418,230	363,632
	To arrive at "cost of services provided" deduct:				
20	Total deductions (Table 1, item 40)	811	3,700	21,296	3,942
21	Rounding	+ 1	—	- 4	—
22	Total estimated cost of services provided (Table 2, item 30)	323,660	64,420	396,930	359,690

¹ Represents estimated ordinary expenditure of 2,726,690, together with 120,507 debt services and 63,253 amortization payments.

² Total "budgetary expenditure" including capital expenditure of 56,813.

**TABLE 7. Reconciliation of Provincial Estimated Expenditure with Estimated
Cost of Services Provided (Table 2)**
Fiscal Year Ending March 31, 1970

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
2,910,450 ¹	3,989,504	377,844	364,863 ²	818,964	1,024,072	1
265,873	—	—	²	145,348	—	2
3,176,323	3,989,504	377,844	364,863	964,312	1,024,072	3
203,174	5,350	11,590	136,632	—	13,086	4
19,074	17,097	1,732	2,918	2,311	6,533	5
3,874	880,753	146,641	115,013	50,783	59,376	6
226,122	903,200	159,963	254,563	53,094	78,995	7
—	26,827	3,332	13,418	8,753	700	8
51,768	—	—	—	51	1,453	9
—	—	—	—	250	—	10
—	—	—	—	17,300	—	11
—	—	—	—	11,428	—	12
31,054	—	4,527	—	1,785	—	13
2,676	534,339	—	—	7,631	—	14
—	—	—	—	659	—	15
—	74,798	23,245	93,367	3,666	382	16
2	—	1	—	— 2	2	17
85,500	635,964	31,105	106,785	51,521	2,537	18
3,316,945	4,256,740	506,702	512,641	965,885	1,100,530	19
6,188	206,999	13,237	45,715	23,065	23,775	20
+ 3	— 1	+ 5	+ 4	—	+ 5	21
3,310,760	4,049,740	493,470	466,930	942,820	1,076,760	22

³ Represents municipal real property and business assessment paid to municipalities of 11,432 less rounding of 1.
See also line 18, Table 6.



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PROVINCIAL GOVERNMENT FINANCE;
Revenue and Expenditure, (Estimates)

1970

(Fiscal Year Ended March 31, 1971)

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SYMBOLS

The following standard symbols are used in Dominion Bureau of Statistics publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil and amounts under \$500 on the dollar tables and less than 0.05 per cent on the percentage tables.
- amount too small to be expressed.
- p preliminary figures.
- r revised figures.

Note: Figures appearing in footnotes to tables are in thousands of dollars.

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

1970

(Fiscal Year Ended March 31, 1971)

INTRODUCTION

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ended March 31, 1971. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "general revenue" and "general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These

statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variation in accounting systems and financial reporting used by the provinces, adjustments to the provincial figures are necessary to achieve inter-provincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories (revenue classified by source and expenditure by function) depends upon the detail of the available sources of information. See also Explanatory Comments on page 9.

REVIEW OF ESTIMATES FOR 1970 - 71

Estimated Revenue 1970 - 71

The total gross provincial government revenue for the fiscal year ending March 31, 1971, is estimated at \$13,508 million and represents an increase of \$1,949 million or 16.86 per cent over the corresponding estimate for the fiscal year ended March 31, 1970. This substantial growth in provincial revenue is attributable in large part to the first full-year impact of the significant tax changes made in several provinces in 1969 - 70, to the introduction of certain other provincial tax changes in 1970 - 71 and to the continued rapid increase in transfer payments from the federal government.

The total gross provincial tax revenue is expected to rise to \$7,591 million for an increase of \$815 million over 1969 - 70. This increase accounts for 7.05 percentage points of the anticipated total provincial revenue growth in 1970 - 71. Transfers from other levels of governments (almost entirely from the federal government) are expected to reach \$3,450 million for an increase of \$847 million over the corresponding figure of 1969 - 70. This increase accounts for 7.33 percentage points of the anticipated total provincial revenue growth in 1970 - 71. The other provincial revenue sources are expected to produce \$2,467 million or \$287 million more in 1970 - 71 than in 1969 - 70. This increase accounts for 2.48

percentage points of the anticipated total provincial revenue growth in 1970 - 71.

Of the anticipated increase in tax revenue of \$865 million, \$394 million is expected to be generated by personal income tax and would represent an increase of 18.5 per cent over the corresponding revenue of 1969 - 70, \$50 million is expected to be generated by corporation income tax and would represent an increase of 6.4 per cent over the corresponding revenue of 1969 - 70, \$122 million is expected to be generated by general sales tax and would represent an increase of 7.5 per cent over the corresponding revenue of 1969 - 70, and \$138 million would be generated by hospital and medicare premiums and would represent an increase of 21.2 per cent over the corresponding revenue of 1969 - 70. The substantial increase in the revenue produced by the last-mentioned source is largely attributable to the first full year impact of the entry of Ontario and Alberta in medicare, and of the collection of premiums by these provinces to finance their share of the cost of this joint federal-provincial program.

The following table summarizes the more important tax changes introduced by the provinces in the current year and provides estimates of their revenue implications.

Tax Changes by Provinces

Province	Nature of change	Effective date	Estimated revenue gained or lost as a result of change
Newfoundland.....	No change	—	—
Prince Edward Island	No change	—	—
Nova Scotia	No change	—	—
New Brunswick	Mining Tax Act—Revised rates of 8% on net income up to \$750,000, 11% on the next \$2,250,000 of net income and 12% on net income exceeding \$3,000,000 (up from 7% on net income between \$10,000 and \$1,000,000, 8% on net income from \$1,000,000 to \$5,000,000, and 9% on net income over \$5,000,000).	1 April 1970	Gain of \$120,000 in 1970-71.
	Provincial park entrance fee of 50¢ per vehicle.	1 April 1970	Gain of \$200,000 in 1970-71.
Quebec	Medicare tax—8/10 of 1% of net income of an individual (maximum \$125) if at least ¾ of his net income is salary, plus 8/10 of 1% of his salary (without maximum) payable by his employer. If more than ¼ of net income of an individual is not salary, 8/10 of 1% of net income (maximum \$125) plus the excess of that portion of his net income that is not salary over ¼ of his net income, subject to a maximum contribution of \$200.00. Single persons and married persons earning \$2,000 and \$4,000 respectively or less are exempt.	Not yet established	Gain of \$30 million in 1970-71 if effective from November 1, 1970.
Ontario	Succession duties: 1. Widow's exemption increased from \$75,000 to \$125,000. 2. Present restrictions on widowers removed and exemption set at \$125,000. 3. Exemptions granted to widows and widowers extended under certain circumstances to surviving common-law wives and husbands. 4. In the event of death or remarriage of an annuitant within four years of the death of the deceased, revaluation of assets to take account of the reduced capital value of the annuity.	1 April 1970	Loss of \$3 million in 1970-71 and of \$4.5 million in a full year at 1970-71 levels of receipts.
	Retail sales tax—Exemptions provided for: 1. Items used directly in the manufacturing process such as tools attached to production machinery used for milling, grinding, pressing and similar purposes. 2. Explosives. 3. Refractory materials such as fire bricks and tools.	1 June 1970	Loss of \$7 million in a full year.
	Corporation tax: Extension of accelerated depreciation to December 31, 1973, for water pollution control equipment, and provision for accelerated depreciation for air pollution control equipment.	1 January 1970	Loss of \$8.5 million in a full year.
Manitoba	Personal income tax—Increase to 39 percentage points of federal "basic" tax (up from 33 percentage points).	1 January 1970	Gain of \$42.8 million in 1970-71.
	Corporation income tax—13% of taxable income (up from 11%).	1 January 1970	Gain of \$8.5 million in a full year.
Saskatchewan.....	Gasoline tax—Increase of 2¢ a gallon to 19¢. Diesel Fuel tax—Increase of 1¢ a gallon to 21¢ a gallon. Tax on fuels used for industrial or commercial purposes increased from 2¢ to 4¢ a gallon.	2 March 1970	Gain of \$6 million in 1970-71.
	Retail sales tax—Exemption on meals dropped from \$2.00 to 14¢.	1 April 1970	Gain of \$600,000 in 1970-71.
	Personal income tax—Increase of 1 percentage point to 34 percentage points of the federal "basic" tax.	1 January 1970	Gain of \$2 million in 1970-71.
	Vehicles Act—Vehicle license fee increased from \$14 to \$15 for wheel base not exceeding 110", from \$20 to \$21 for wheel base of 111" to 120", from \$26 to \$27 for wheel base over 120".	For 1970	Information not available.
Alberta	No change	—	—
British Columbia	No change	—	—

The following table shows what increases or decreases are expected in the yields of the main revenue

sources of the individual provinces in 1970 - 71, both in absolute and percentage terms:

Estimated Changes in Revenue by Main Source
Year over Year (1969 - 70 to 1970 - 71)

		Corporation income tax	Personal income tax	General sales tax	Hospital insurance and medicare premiums	Payroll tax	Other taxes	Other revenue from own sources	Transfers	Gross general revenue
Newfoundland.....	\$'000	- 876	5,995	- 1,102	-	-	2,483	- 1,537	53,541	58,504
	%	- 8.5	33.4	- 2.8	-	-	9.7	- 4.6	32.8	20.2
Prince Edward Island	\$'000	- 142	550	240	-	-	482	1,999	9,597	12,726
	%	- 11.2	16.9	3.5	-	-	6.6	20.7	23.6	18.4
Nova Scotia	\$'000	- 505	7,439	2,450	-	-	3,256	10,761	34,587	57,988
	%	- 4.2	20.5	3.9	-	-	8.3	16.6	19.4	14.8
New Brunswick	\$'000	- 659	8,107	3,830	-	-	1,922	- 472	47,346	60,074
	%	- 6.9	24.7	6.9	-	-	3.5	- 1.0	31.4	16.7
Quebec	\$'000	3,000	115,000	43,090	-	15,000 ¹	26,170	81,683	387,184	671,127
	%	1.7	13.9	8.3	-	-	4.9	23.6	54.0	21.5
Ontario	\$'000	50,000	149,027	52,630	119,950	-	30,103	122,617	235,149	759,476
	%	12.3	19.9	8.2	24.1	-	5.2	16.7	37.6	17.9
Manitoba	\$'000	2,972	30,091	6,540	- 28,300	-	3,687	11,294	3,625	29,909
	%	10.0	38.5	10.8	- 49.7	-	6.2	16.3	2.1	5.6
Saskatchewan.....	\$'000	- 3,310	6,004	- 2,696	600	-	3,182	10,685	32,482	46,947
	%	- 15.0	8.9	- 3.8	3.2	-	5.4	6.9	24.9	9.0
Alberta	\$'000	- 1,200	38,097	-	26,779	-	15,624	5,669	33,809	118,778
	%	- 2.1	30.3	-	122.5	-	18.2	1.4	16.4	13.2
British Columbia	\$'000	1,166	33,697	17,350	19,000	-	8,747	43,829	9,467	133,256
	%	1.6	17.7	9.5	33.9	-	7.8	14.0	4.4	11.7
Totals	\$'000	50,446	394,007	122,332	138,029	15,000	95,656	286,528	846,787	1,948,785
	%	6.4	18.5	7.5	21.2	-	6.1	13.1	32.5	16.9

¹ Estimated 1970 - 71 revenue from the tax paid by employers toward medicare, (assuming effective date of November 1, 1970).

Estimated Expenditure 1970 - 71

The total gross provincial government expenditure for 1970 - 71 is estimated at \$14,126 million and represents an increase of \$2,292 million or 19.37 per cent over the corresponding figure for 1969 - 70. Largely responsible for this substantial rise in provincial government outlays are health and welfare, accounting for \$970 million or 8.20 percentage points of the total, education accounting for \$590 million or 4.99 percentage points of the total, and debt charges exclusive of debt retirement accounting for \$176 million or 1.49 percentage points of the total. The other expenditure functions are expected to exceed their 1969 - 70 levels by \$556 million and be responsible for 4.69 percentage points of the total increase in gross provincial government expenditure.

The addition in outlays for health and welfare (\$970 million) represents an increase of 23.6 per cent over the expenditure level reached in this area in 1969 - 70. An important factor of growth for this function is the first full year effect of Ontario's and

Alberta's participation in medicare and the expected entry of Quebec into the same program later in 1970. The addition provincial government spending on education (\$590 million) represents an increase of 16.3 per cent over corresponding outlays in 1969 - 70. The gain is in line with the acceleration which has prevailed in this area of expenditure in recent years, partially to relieve the pressures caused by a very sharp increase in the segment of population of secondary and post-secondary education age. Debt service charges are also expected to grow fairly rapidly in 1970 - 71, and the addition to provincial government expenditure in this area (\$176 million) represents an increase of 31.3 per cent over the corresponding outlays of 1969 - 70. Largely responsible for this additional cost are the higher interest rates incurred in refinancing operations.

The following table shows what increases are expected in outlays of the individual provinces on the main expenditure functions in 1970 - 71, both in absolute and percentage terms:

Estimated Changes in Expenditure by Main Functions
Year over Year (1969-70 to 1970-71)

		Education	Health and welfare	Debt charges ¹	Other expenditures	Gross general expenditure
Newfoundland.....	\$'000	10,100	20,130	3,550	52,750	86,530
	%	12.1	19.8	12.3	47.7	26.7
Prince Edward Island	\$'000	4,480	5,020	1,080	960	11,540
	%	28.4	27.2	15.4	3.6	16.9
Nova Scotia	\$'000	17,690	85,850	12,500	37,110	153,150
	%	15.5	59.3	24.6	34.2	36.6
New Brunswick	\$'000	15,660	16,950	3,450	39,298	75,358
	%	12.2	18.0	11.3	35.6	20.7
Quebec	\$'000	165,100	298,550	69,507	169,618	702,775
	%	16.1	25.5	55.2	17.0	21.2
Ontario	\$'000	268,030	374,540	73,895	131,615	848,080
	%	20.4	26.0	29.3	10.6	19.9
Manitoba	\$'000	12,320	19,260	1,812	16,386	49,778
	%	8.3	9.3	8.7	12.8	9.8
Saskatchewan.....	\$'000	12,662	14,070	4,744	16,783	48,259
	%	9.6	7.6	12.0	10.7	9.4
Alberta	\$'000	38,010	62,868	5,316	56,841	163,035
	%	11.6	18.6	85.6	19.4	16.9
British Columbia	\$'000	46,160	72,820	280	34,190	153,450
	%	14.3	17.9	45.2	9.2	13.9
Totals	\$'000	590,212	970,058	176,134	555,551	2,291,955
	%	16.3	23.6	31.3	15.7	19.4

¹ Exclusive of debt retirement.

Present Federal - Provincial Fiscal Arrangements

The Federal-Provincial Fiscal Arrangements Act, 1967, provided for a number of significant changes in the structure of federal payments to the provinces. The federal government increased its abatement of the personal income tax from 24 per cent to 28 per cent of the federal tax payable in the provinces. The abatement of the corporate income tax, which stood at 9 per cent of taxable income in all provinces other than Quebec (10 per cent), was raised to 10 per cent in all provinces, effective for the 1967 taxation year. For provinces which levy their own succession duties at the same rate as in 1964 (Ontario and Quebec), the federal government abates its estate tax by 50 per cent of the federal estate tax payable, and makes a payment equal to 25 per cent of the estate tax payable in that province. For provinces which have increased their succession duty since 1964 (British Columbia), the federal government abates its

estate tax by 75 per cent of the federal tax payable. For provinces which do not levy a succession duty the direct payment is 75 per cent of the federal estate tax due in the province.

Equalization. — In contrast to the former equalization formula which took into account only three taxes and natural resource revenues, the new formula is based on 16 provincial revenue sources. For each revenue source a base is chosen which is as close as possible to the actual base of the revenue source in all provinces. The percentage of the total base attributed to a particular province is calculated along with the percentage of the total population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total revenue in all provinces from a particular source gives the equalization payment for the revenue source in the

province. The total equalization payment for the province is the sum of the payments for each revenue source. The Atlantic Provinces additional grants were abolished under the new arrangements, but the provinces of Nova Scotia, New Brunswick and Newfoundland are guaranteed an additional equalization payment of \$10.5 million, while Prince Edward Island is guaranteed an additional \$3.5 million.

Stabilization. — The change in the stabilization formula is closely related to the change in the equalization formula. Total net general revenues of a province, including equalization and other unconditional grants from the federal government, are used in determining the size of payment. In two cases actual revenues are replaced by average revenues. A three-year average of estate tax and succession duty revenue and a five-year average of sales of crown leases and reservations on oil

and natural gas lands revenue are used instead of actual revenue. The stabilization payments are then the amounts required to bring the current year's revenue up to 95 per cent of the previous years' revenue.

"Opting out". — Two changes in opting out arrangements took place under the Federal-Provincial Fiscal Arrangements Act 1967. The terminal date of an agreement entered into for health grants was moved to March 31, 1970. The one point abatement of the personal income tax relating to the operating costs of certain technical education programs was allowed to expire on March 31, 1967. This change was connected with the federal government's take-over of adult re-training expenses. As a result, the total additional abatement received by Quebec for opting out was reduced from 20 to 19 points.

EXPLANATORY COMMENTS

Net General Revenue (Table 1)

"Net general revenue" as used in this report denotes that gross general revenue has been adjusted by deducting (a) estimated revenue of provincial government institutions, (b) estimated revenue in the form of interest, premium, discount and exchange, (c) grants-in-aid and shared-cost contributions.

Privileges, licenses and permits, revenue item 19, Table 1, includes licences and permit fees for the manufacture, purchase, sale or use of alcoholic beverages; motor vehicle licences and permit fees; licences, royalties and permit fees for the use of natural resources, such as fishing and hunting licences, timber royalties, Crown land leases, mining royalties, water power or storage leases and also the income taxes on logging and mining corporations which the provinces may levy under the federal-provincial fiscal arrangements; and corporation and other business or occupational licences.

Sales and services, revenue item 20, Table 1, includes sales of goods such as material and supplies, provincial lands, furniture, clothing and uniforms, and government publications, as well as sales of services including the rental of government property, board and room provided to employees, fees and charges for services rendered by provincial departments or officials, bridge and ferry tolls and other fees such as inspection fees, registration fees, tuition fees and fees for analysis and testing.

Other revenue, item 24, Table 1, includes contributions and grants from private sources, escheates and forfeitures such as bank deposits and election deposits, insurance recoveries on fire losses and miscellaneous items not otherwise provided for in the classification.

Shared-cost contributions, item 26, Table 1. A breakdown of this amount on a functional basis is provided in Table 4 of this report.

Subsidies, revenue item 29, Table 1, includes only unconditional grants, for example the B.N.A. Act Subsidies. Grants-in-aid of specific projects, such as health grants and trans-Canada highway grants from the Government of Canada are included in item 26 of Table 1.

Share of income tax on power utilities, revenue item 34, Table 1. All provinces continue to receive a share of the income tax collected by the Government of Canada from corporations whose main business is the distribution to, or generation for distribution to the public of electric energy, gas or steam.

Cost of Services Provided (Table 2)

"Cost of services provided" is intended to reflect the total estimated cost of the services provided by provincial governments and their agencies even though these costs may be shared by other levels of government through conditional grants. This concept differs from the "net general" concept in that conditional transfers received from the federal or municipal governments are not deducted from the gross expenditures as they were in determining estimated net general expenditure. However, should it be required by certain users, Table 4 showing amounts transferred from other governments makes it possible to establish net general expenditure.

Unconditional transfers to local governments, expenditure item 18, Table 2, includes payments in the form of general subsidies having no relation to any particular municipal expenditure and shared-revenue

contributions whether or not such contributions are related to specific municipal expenditures. All other payments or shared-cost contributions to municipal governments have been classified according to the function of the municipal expenditure to which the provincial payment is related. For example, municipal highway subsidies are included under "Transportation and Communications" in Table 2. Table 3 gives a breakdown of estimated grants-in-aid and shared-cost contributions to local governments.

Other expenditure, item 26, Table 2, includes expenditure not otherwise included, such as housing, and outlays caused by major fires, floods and other disasters.

Amounts transferred from other Governments (Table 4)

This table indicates the estimated revenue received by provincial governments in the form of conditional and unconditional transfers from the federal and local governments. The conditional transfers or shared-cost contributions are related to the expenditure function to which they apply on the basis of information contained in provincial financial estimates and other statements with the exception of British Columbia. Details by function are not available for this province at this time.

Own-Source Revenue Deductions (Table 5)

This table provides the detail by function, of item 41 in Table 1 and item 29 in Table 2. The amounts in the table represent estimated revenue derived from

expenditure functions and, in order to put the revenue and expenditure of all provinces on a comparable basis, these revenue items are deducted from gross general revenue and from gross general expenditure. These estimated funds are considered to be reductions of expenditure and not revenue in the true sense of revenue, that is, the income raised to meet expenditures. They consist largely of estimated institutional revenue as recorded in the provincial estimates, that is, revenue from the sale of goods and services by provincial institutions such as agricultural schools, hospitals, and penal institutions.

Estimated revenue in the form of interest, premium on the issuance of securities and exchange is by conceptual definition offset against the expenditure for debt charges.

Tables 6 and 7 are included herewith to explain as clearly as possible the difference between Budgetary Estimates of revenue and expenditure submitted to the provincial legislatures and net general revenue and cost of services provides as they appear in Tables 1 and 2 of this report.

An explanation of the statistical terms used in this report is included as Part II (conceptual framework) classifications and sources of the "Historical Review, Financial Statistics of Governments in Canada 1952 - 62", published by DBS in February 1966 (Catalogue No. 68-503).

September 24, 1970.

STATISTICAL TABLES

TABLE 1. General Revenue (Estimated)

Fiscal Year Ending March 31, 1971

No.	Revenue by source	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Taxes:				
	Income:				
1	Corporations ¹	9,390	1,127	11,657	8,951
2	Individuals ²	23,948	3,805	43,762	40,945
3	On premiums of insurance companies	610	178	1,780	1,280
4	Other on corporations	—	—	—	—
5	Property	—	—	100	27,420
	Sales:				
6	General	38,440	7,180	65,080	59,180
7	Motor fuel	21,630	5,710	38,650	29,850
8	Alcoholic beverages	—	880	—	—
9	Amusements and admissions	20	170	840	520
10	Tobacco	4,300	810	—	5,220
11	Other commodities and services	—	—	800 ³	—
12	Total sales taxes	64,390	14,750	105,370	94,770
13	Succession duties	—	—	—	—
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	1,432	—	141	184
17	Other	—	—	—	—
18	Total taxes	99,770	19,860	162,810	173,550
19	Privileges, licences and permits	13,310	1,800	15,450	19,310
20	Sales and services	5,225	4,512	7,110	3,791
21	Fines and penalties	740	—	860	630
22	Interest, discount, premium and foreign exchange	1,159	2,375	29,782	4,177
23	Own enterprises	8,870	2,950	21,660	17,590
24	Other revenue	2,749	42	693	1,610
25	Gross revenue from own sources (estimated).....	131,823	31,539	238,365	220,658
	Conditional transfers:				
	From federal government:				
26	Shared-cost contributions	115,563	27,509	116,136	112,710
	From municipal governments:				
27	Shared-cost contributions	—	—	40	—
28	Total conditional transfers	115,563	27,509	116,176	112,710
	Unconditional transfers from federal government:				
29	Statutory subsidies	9,656	657	3,719	1,745
	Federal-provincial fiscal arrangements:				
30	Share of federal estate tax ¹⁰	534	283	4,219	1,524
31	Equalization including stabilization ¹⁰	89,826	21,562	88,671	82,138
	Federal-Provincial Fiscal Revision Act:				
32	1964 - Youth allowances ¹⁰	—	—	—	—
33	Established program (Interim Arrangements Act)	—	—	—	—
34	Shared-cost programs	—	—	—	125
35	Share of income tax on power utilities	1,388	280	—	—
36	Canada student loan	—	—	—	—
37	Total unconditional transfers	101,404	22,782	96,609	85,532
38	Total transfers	216,967	50,291	212,785	198,242
39	Total gross general revenue	348,790	81,830	451,150	418,900
	Deduct:				
	Revenue derived from expenditure functions and applied thereto:				
40	Sales and services-Institutional	1,035	2,532	790	671
41	Interest revenue applied against debt charges	1,159	2,375	29,782	4,177
42	Total own-revenue deductions	2,194	4,907	30,572	4,848
43	Conditional transfers from:				
	Federal government	115,563	27,509	116,136	112,710
44	Municipal governments	—	—	40	—
45	Total conditional transfers	115,563	27,509	116,176	112,710
46	Total deductions	117,757	32,416	146,748	117,558
47	Rounding	- 3	- 4	- 2	- 2
48	Total net general revenue	231,030	49,410	304,400	301,340

¹ Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by the federal Department of Finance for all provinces except Quebec and Ontario.

² Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec.

³ Includes \$15 million which is the estimated 1970-71 revenue from the tax paid by individuals toward medicare, (assuming effective date of December 1, 1970).

¹⁰ Not separable from item 1 at this time.

¹¹ N.S. tax on long distance telephone calls; Man. estimated revenue under the Manitoba Revenue Act 1964, Part 1.

TABLE 1. General Revenue (Estimated)

Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
175,000	457,000	32,579	18,741	55,426	73,568	843,439	1
940,000 ⁶	898,019	108,299	73,842	163,843	223,856	2,520,319	2
67,400	—	2,375	1,900	4,500	6,000	86,023	3
—	2,780	—	200	—	13,910	44,410	4
562,940	692,900	67,390	68,000	—	200,500	1,761,610	5
298,290	413,300	43,880	51,980	80,690	79,290	1,063,270	6
—	—	—	—	—	—	880	7
28,970	23,980	1,940	270	1,910	2,970	61,590	8
68,420	74,640	8,380	6,470	11,000	—	179,240	9
47,960 ⁶	—	4,580 ⁵	—	—	—	53,340	10
1,006,580	1,204,820	126,170	126,720	93,600	282,760	3,119,930	12
46,000	72,500	—	—	—	17,500	136,000	13
—	307,720	25,000	13,400	—	—	346,120	14
—	309,600	3,600	5,900	48,640	75,000	442,740	15
15,000 ⁷	—	—	—	—	—	15,000	16
3,050	24,661	2,467	1,617	3,531	456	37,539	17
2,253,030	3,277,100	300,490	242,320	369,540	693,050	7,591,520	18
232,350	315,950	26,500	61,700	303,970	209,460	1,199,800	19
20,560	71,373	14,090	9,060	20,270	49,265	205,256	20
5,000	28,880	1,400	1,350	2,630	2,250	43,740	21
60,064	289,020	14,763	48,191	23,059	13,041	485,631	22
105,300	148,550	22,930	35,750	54,120	63,300	481,020	23
4,582	4,648	855	9,958	7,336	18,682	51,155	24
2,680,886	4,135,521	381,028	408,329	780,925	1,049,048	10,058,122	25
334,867	822,374	130,287	114,880	220,805	206,000 ⁸	2,201,131	26
4,000	—	2,622	1,833	—	16,500 ⁹	24,995	27
338,867	822,374	132,909	116,713	220,805	222,500	2,226,126	28
3,896	3,500	2,132	2,150	3,010	1,672	32,137	29
13,602	26,355	5,298	3,817	7,840	—	63,472	30
517,816	—	39,743	40,021	—	—	879,777	31
— 27,051	—	—	—	—	—	— 27,051	32
214,734	—	—	—	—	—	214,734	33
35,500	—	—	—	—	—	35,500	34
3,300	8,500	—	—	7,800	100	21,493	35
3,600	—	—	—	—	—	3,600	36
765,397	38,355	47,173	45,988	18,650	1,772	1,223,662	37
1,104,264	860,729	180,082	162,701	239,455	224,272	3,449,788	38
3,785,150	4,996,250	561,110	571,030	1,020,380	1,273,320	13,507,910	39
2,700	21,223	840	1,620	7,320	7,065	45,796	40
60,064	289,020	14,763	48,191	23,059	13,041	485,631	41
62,764	310,243	15,603	49,811	30,379	20,106	531,427	42
334,867	822,374	130,287	114,880	220,805	206,000	2,201,131	43
4,000	—	2,622	1,833	—	16,500	24,995	44
338,867	822,374	132,909	116,713	220,805	222,500	2,226,126	45
401,631	1,132,617	148,512	166,524	251,184	242,606	2,757,553	46
+ 1	- 3	+ 2	+ 4	+ 4	- 4	- 7	47
3,383,520	3,863,630	412,600	404,510	769,200	1,030,710	10,750,350	48

⁶ Includes tax on meals, on hotel and motel accommodation and on all forms of telecommunications, levied under the education and health tax.

⁷ Estimated 1970-71 revenue from the tax paid by employers toward medicare, (assuming effective date of December, 1970).

⁸ Canada share of joint service program in lieu of opting out.

⁹ Municipal share of joint service program.

¹⁰ Estimates supplied by federal Department of Finance.

TABLE 2. General Expenditure (Estimated) — (Current and Capital)
Fiscal Year Ending March 31, 1971

No.	Expenditure by function	Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Transportation and communications:				
1	Highways, roads and bridges	52,320	10,330	74,200	67,890
2	Other	110	10	860	940
3	Total transportation and communications	52,430	10,340	75,060	68,830
	Health:				
4	Hospital care	59,140	11,540	120,980	61,870
5	Medicare	11,814	1,115	32,520	3,460
6	Other	8,416	2,975	29,010	16,260
7	Total health	79,370	15,630	182,510	81,590
	Social Welfare:				
8	Aid to aged and blind persons	3,950	3,160	2,250	3,160
9	Aid to unemployed and unemployables	32,060	3,790	23,010	14,380
10	Other	6,250	880	22,970	6,920
11	Total social welfare	42,260	7,830	48,230	29,460
	Education:				
12	Schools operated by local authorities	56,199	8,282	58,520	107,830
13	Universities, colleges and other schools	31,581	11,584	57,080	31,548
14	Other	5,790	384	16,200	4,892
15	Total education	93,570	20,250	131,800	144,270
16	Natural resources and primary industries	10,780	4,320	18,130	21,030
17	Debt charges (exclusive of debt retirement)	32,470	8,100	63,280	33,880
18	Unconditional transfers to local governments	2,730	580	9,280	18,700
19	Home-owners' subsidies	—	—	—	—
	Other expenditure:				
20	General government	16,150	6,090	18,520	15,940
21	Protection of persons and property	9,020	1,750	9,230	7,560
22	Recreational and cultural services	1,810	1,630	3,600	4,110
23	Trade and industrial development	55,230	1,840	6,460	5,460
24	Local government planning and development	5,080	260	790	4,160
25	Contributions to government enterprises	6,491	950	—	1,345
26	Other	3,609	90	4,490	2,655
27	Total other expenditure	97,390	12,610	43,090	41,230
28	Total gross general expenditure (exclusive of debt retirement)	411,000	79,660	571,380	438,990
	Deduct:				
29	Own source revenue deduction (see Table 1, line 41)	2,194	4,907	30,572	4,848
30	Rounding	+ 4	- 3	+ 2	- 2
31	Cost of services provided (estimated)	408,810	74,750	540,810	434,140

¹ Includes home-owners' grants applicable to education 55,000.

TABLE 2. General Expenditure (Estimated) - (Current and Capital)

Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
342,710	510,630	49,550	80,320	102,005	122,040	1,411,995	1
2,390	1,300	60	—	275	28,990	34,935	2
345,100	511,930	49,610	80,320	102,280	151,030	1,446,930	3
799,970	773,880	105,920	109,070	207,680	218,310	2,468,360	4
80,000	501,678	55,700	34,000	90,865	75,000	886,152	5
80,530	260,392	21,890	14,450	21,475	88,300	543,698	6
960,500	1,535,950	183,510	157,520	320,020	381,610	3,898,210	7
41,040	23,900	5,220	2,290	3,240	5,350	98,560	8
200,870	177,860	28,180	27,970	55,800	72,680	636,600	9
264,850	79,350	10,670	10,930	21,750	20,270	444,840	10
506,760	281,110	44,070	41,190	80,790	98,300	1,180,000	11
786,110	845,321	86,600	98,660	202,270	228,550 ¹	2,478,342	12
314,880	584,821	54,715	40,959	155,660	128,210	1,411,038	13
90,780	154,358	20,045	4,861	8,500	12,720	318,530	14
1,191,770	1,584,500	161,360	144,480	366,430	369,480	4,207,910	15
140,240	139,800	30,830	29,170	50,430	81,030	525,760	16
195,480	326,550	22,690	44,420	11,530	900	739,300	17
148,080	51,990	10,590	—	40,990	47,650	330,590	18
—	146,000	—	11,400	13,829	6,100	177,329	19
217,690	202,000	18,420	23,780	50,350	52,990	621,930	20
147,330	188,410	17,580	16,190	46,280	38,110	481,460	21
33,490	40,960	6,050	6,570	9,490	8,580	116,290	22
73,870	28,780	6,560	2,290	5,900	5,390	191,780	23
28,730	41,850	3,340	1,960	4,440	6,060	96,670	24
—	—	—	—	—	4,000	12,786	25
30,680	24,990	1,870	1,610	26,161	2,750	98,905	26
531,790	526,990	53,820	52,400	142,621	117,880	1,619,821	27
4,019,720	5,104,820	556,480	560,900	1,128,920	1,253,980	14,125,850	28
62,764	310,243	15,603	49,811	30,379	20,106	531,427	29
+ 4	-7	+ 3	+ 1	- 1	- 4	- 3	30
3,956,960	4,794,570	540,880	511,090	1,098,540	1,233,870	13,594,420	31

TABLE 3. Transfers to Local Governments (Estimated)

Fiscal Year Ending March 31, 1971

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers, grants-in-aid and shared-cost contributions:				
1	Transportation and communications (roads)	1,000	70	370	360
	Health:				
2	Hospital care ¹	—	—	—	810
3	Other	30	10	300	—
	Social welfare:				
4	Aid to unemployed and unemployables	—	—	7,910	6,830
5	Other ²	—	—	180	1,060
6	Education	2	9,560	55,800	74,210
7	Natural resources and primary industries	—	—	—	20
8	Debt charges — Interest	140	—	—	—
	Other expenditure:				
9	Protection to persons and property	—	510	90	10
10	Recreational and cultural services	—	—	—	50
11	Trade and industrial development	—	10	—	—
12	Local government planning and development	110	20	—	—
13	Other	80	—	750	1,020
14	Sub-total, items 1 to 13	1,360	10,180	65,400	84,370
15	Unconditional transfers	2,730	580	9,280	18,700
16	Total transfers to local governments	4,090	10,760	74,680	103,070
17	Home-owners' subsidies ³	—	—	—	—

¹ Excludes amounts paid directly to municipal hospital boards.

² Excludes grants estimated at 53,929 to primary and secondary schools which are operated on a religious denominational basis.

³ Includes payments to municipalities in lieu of the right to impose a retail sales tax 136,500.

⁴ Includes payments under the Municipal Unconditional Grants Act 48,031.

TABLE 4. Estimated Amounts Transferred from Other Governments

Fiscal Year Ending March 31, 1971

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers:				
	From government of Canada:				
1	General government services	—	2,577	—	4,600
2	Protection of persons and property	92	397	518	48
	Transportation and communications:				
3	Trans-Canada highway	9,000	—	10,100	2,130
4	Roads to resources	—	—	—	—
5	Atlantic development board	—	400	6,050	—
6	Other highways, roads and bridges	—	1,600	5,850	21,558
7	Total transportation and communications	9,000	2,000	22,000	23,688
	Health:				
8	Hospital construction	901	118	—	2,500
9	Hospital care	21,787	5,969	37,649	26,735
10	Medicare	11,865	786	17,500	3,460
11	Medical and dental services	—	—	—	—
12	Other	1,552	863	904	6,056
13	Total health	36,105	7,736	56,053	38,751
	Social welfare:				
14	Aid to aged and blind	269	1,045	895	4
15	Aid to disabled	—	—	—	—
16	Aid to unemployed	—	2,357	—	—
17	Canada assistance	20,231	—	12,999	13,723
18	Other social welfare	512	116	2,477	—
19	Total social welfare	21,012	3,518	16,371	13,727

See footnote(s) at end of table.

TABLE 3. Transfers to Local Governments (Estimated)
Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
5,040	156,060	10,160	12,730	31,540	—	217,330	1
—	—	—	10	—	—	820	2
7,110	26,640	470	340	2,630	540	38,070	3
4,490	58,830	5,000	2,300	3,300	43,670	132,330	4
14,900	1,620	50	200	—	—	18,010	5
781,250	865,000	84,340	86,290	198,380	213,980	2,368,810	6
—	2,970	—	720	220	10	3,940	7
2,610	—	—	—	—	—	2,750	8
1,820	950	—	260	—	—	3,640	9
—	2,160	—	—	—	—	2,210	10
—	—	—	150	—	—	160	11
—	8,570	—	—	—	—	8,700	12
22,060	—	—	50	390	8,460	32,810	13
839,280	1,122,800	100,020	103,050	236,460	266,660	2,829,580	14
148,080	51,990	10,590	—	40,990	47,650	330,590	15
987,360	1,174,790	110,610	103,050	277,450	314,310	3,160,170	16
—	146,000	—	11,400	13,829	6,100	177,329	17

⁵ Includes grants under Municipal Assistance Act 37,740.

⁶ Includes per capita grants under Municipalities Aid Act 46,700.

⁷ These amounts are not included in the above totals because it is considered that local governments merely act as agents for the provincial governments. See also page x of text.

TABLE 4. Estimated Amounts Transferred from Other Governments
Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C. ¹	Total ¹	No.
thousands of dollars							
25,762	—	654	—	—	—	—	1
916	1,112	—	120	279	—	—	2
11,000	—	—	850	750	—	—	3
—	—	—	450	—	—	—	4
10,404	7,240	2,395	940	1,500	—	—	5
21,404	7,240	2,395	2,240	2,250	—	—	6
9,000	—	—	—	—	—	—	7
1,182	297,858	45,150	43,787	74,363	—	—	8
30,000	180,361	22,000	17,000	42,224	—	—	9
6,400	7,920	—	3,240	—	—	—	10
4,600	797	8,980	1,183	2,120	—	—	11
51,182	486,936	76,130	65,210	118,707	—	—	12
—	—	2,020	—	191	—	—	13
—	—	—	—	—	—	—	14
—	3,002	—	13,860	34,163	—	—	15
—	137,355	13,095 ²	—	—	—	—	16
—	1,158	63	1,610	4	—	—	17
—	141,515	15,178	15,470	34,358	—	—	18
—	—	—	—	—	—	—	19

TABLE 4. Estimated Amounts Transferred from Other Governments — Concluded
Fiscal Year Ending March 31, 1971

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
	Conditional transfers — Concluded:				
	From Government of Canada — Concluded:				
20	Recreational and cultural services	5	30	57	74
	Education:				
21	Schools operated by local authorities	191	4,610	—	8,947
22	Universities, colleges and other schools	4,043	1,564	1,724	3,480
23	Post secondary education	5,905	1,341	13,850	7,590
24	Other	55	32	4,093	584
25	Total education	10,194	7,547	19,667	20,601
26	Natural resources and primary industries	860	2,450	1,470	8,376
27	Trade and industrial development	35,650	183	—	1,226
28	Local government planning and development	2,645	195	—	1,609
	Other expenditures:				
29	Housing	—	716	—	—
30	Other	—	160	—	10
31	Total other expenditures	—	876	—	10
32	Total conditional transfers from government of Canada	115,563	27,509	116,136	112,710
	From municipal governments:				
33	Protection of persons and property	—	—	—	—
	Transportation and communications:				
34	Roads	—	—	—	—
	Health:				
35	Hospital insurance	—	—	—	—
36	Other health	—	—	—	—
	Social welfare:				
37	Other social welfare	—	—	40	—
	Education:				
38	Other	—	—	—	—
39	Natural resources	—	—	—	—
40	Other expenditure	—	—	—	—
41	Total conditional transfers from municipal governments	—	—	40	—
42	Total conditional transfers from other governments	115,563	27,509	116,176	112,710

¹ No detailed breakdown of conditional transfers available for British Columbia.

TABLE 5. Own-Source Revenue Deductions (Estimated)
Fiscal Year Ending March 31, 1971

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Protection of persons and property	—	272	—	29
	Health:				
2	Hospital care	—	366	468	414
3	Other	593	1,043	—	—
4	Total health	593	1,409	468	414
	Social welfare:				
5	Aid to aged and blind	—	686	—	—
6	Other	442	—	85	—
7	Total social welfare	442	686	85	—
8	Education	—	165	237	228
9	Natural resources and primary industries	—	—	—	—
10	Other	—	—	—	—
11	Total institutional revenue	1,035	2,532	790	671
12	Interest	1,159	2,375	29,782	4,177
13	Total own source revenue deductions	2,194	4,907	30,572	4,848

¹ Lacking other information, institutional maintenance receipts of 7,000 assumed to be in health function.

TABLE 4. Estimated Amounts Transferred from Other Governments — Concluded
Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C. ¹	Total ¹	No.
thousands of dollars							
4,947	654	752	330	98			20
40,000	6,986	4,371	9,634	1,201			21
40,870	25,775	—	1,357	5,701			22
99,115	143,409	17,454	15,072	54,069			23
3,600	530	7,386	17	404			24
183,585	176,700	29,211	26,080	61,375			25
10,460	8,101	5,799	4,860	3,738			26
21,835	—	28	420	—			27
261	—	140	150	—			28
14,515	—	—	—	—			29
—	116	—	—	—			30
14,515	116	—	—	—			31
334,867	822,374	130,287	114,880	220,805	206,000	2,201,131	32
—	—	146	443	—			33
2,000	—	245	120	—			34
—	—	—	—	—			35
2,000	—	824	—	—			36
—	—	—	1,270	—			37
—	—	—	—	—			38
—	—	67	—	—			39
—	—	1,340	—	—			40
4,000	—	2,622	1,833	—	16,500	24,995	41
338,867	822,374	132,909	116,713	220,805	222,500	2,226,126	42

¹ Represents estimated revenue for health and social services.

TABLE 5. Own-Source Revenue Deductions (Estimated)
Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C.	Total	No.
thousands of dollars							
—	3,430	—	50	330	—	4,111	1
—	—	—	1,130	4,633	7,000 ¹	14,011	2
—	7,970	3	30	144	—	9,783	3
—	7,970	3	1,160	4,777	7,000	23,794	4
—	—	—	—	—	—	686	5
2,700	—	—	—	—	—	3,227	6
2,700	—	—	—	—	—	3,913	7
—	8,661	837	410	2,129	—	12,667	8
—	1,162	—	—	34	65	1,261	9
—	—	—	—	50	—	50	10
2,700	21,223	840	1,620	7,320	7,065	45,796	11
60,064	289,020	14,763	48,191	23,059	13,041	485,631	12
62,764	310,243	15,603	49,811	30,379	20,106	531,427	13

TABLE 6. Reconciliation of Provincial Estimated Revenue with Estimated Net General Revenue (Table 1)
Fiscal Year Ending March 31, 1971

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Ordinary revenue per provincial estimates	350,924	74,214	353,416	395,944
	Add:				
2	Estimated revenue deducted from expenditure	—	—	109,559	2,488
3	Estimated expenditure deducted from revenue	—	242	1,153	2,164
4	Estimated revenue of administrative or special funds	16,780	9,691	748	2,289
5	Capital account revenue	—	3,680	—	35,985
6	Capital account revenue of an ordinary nature	—	—	—	—
7	To adjust tax arrangement revenue to federal estimates	—	3,209	—	—
8	Post-secondary education adjustment	352	—	—	3,200
9	Other	4	—	—	—
10	Total additions	17,136	16,822	111,460	46,126
	Deduct:				
11	Refunds of current year's expenditure included in revenue	—	—	4,110	2,874
12	Refunds of current year's revenue included in expenditure	—	135	—	—
13	Revenue of working capital funds to be offset against expenditure	—	—	274	—
14	Employees' contributions to pension plans	—	—	—	—
15	Offsets to adjust contributions to and from Government Enterprises to a "net" basis	7,330	—	—	—
16	Refunds of previous years' revenue included in expenditure	—	—	—	—
17	Interfund eliminations	8,466	9,070	608	2,190
18	To adjust tax arrangement revenue to federal estimates	3,474	—	8,255	6,220
19	Post-secondary education adjustment	—	—	479	—
20	Other adjustments	—	1	—	11,886 ²
21	Total deductions	19,270	9,206	13,726	23,170
22	Estimated gross general revenue (Table 1, item 38)	348,790	81,830	451,150	418,900
	To arrive at "net general revenue" deduct:				
23	Total deductions (Table 1, item 45)	117,757	32,416	146,748	117,558
24	Rounding	- 3	- 4	- 2	- 2
25	Total estimated net general revenue (Table 1, item 47)	231,030	49,410	304,400	301,340

¹ Represents capital revenue of 78,753 as estimated by the provinces less 43,836 considered to be non-revenue items.

**TABLE 6. Reconciliation of Provincial Estimated Revenue with Estimated
Net General Revenue (Table 1)**
Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
3,469,153	4,358,704	448,869	394,685	954,415	1,166,177	1
317,453	5,379	13,742	131,599	—	3,994	2
14,430	24,500	2,316	4,153	1,699	6,962	3
63,960	782,635	152,591	123,934	146,567	78,695	4
—	—	—	—	34,917 ¹	—	5
—	—	—	—	—	—	6
—	—	—	16,905	—	18,924	7
—	—	2,357	2,272	—	—	8
—	4	3	3	3	—	9
395,843	812,518	171,009	278,866	183,186	108,575	10
—	13,131	—	2,679	6,175	700	11
—	—	—	—	—	348	12
—	—	—	—	26,503	—	13
—	—	—	—	18,230	—	14
43,002	—	272	—	13,889	—	15
15,000	—	—	—	—	—	16
—	105,624	52,330	99,842	46,502	382	17
21,841	49,626	6,166	—	3,391	—	18
—	6,591	—	—	2,531	—	19
3	—	—	—	—	2	20
79,846	174,972	58,768	102,521	117,221	1,432	21
3,785,150	4,996,250	561,110	571,030	1,020,380	1,273,320	22
401,631	1,132,617	148,512	166,524	251,184	242,606	23
+ 1	- 3	+ 2	+ 4	+ 4	- 4	24
3,383,520	3,863,630	412,600	404,510	769,200	1,030,710	25

² Represents municipal real property and business assessment taxes collected on behalf of municipalities. See also line 17, Table 7.

TABLE 7. Reconciliation of Provincial Estimated Expenditure with Estimated Cost of Services Provided (Table 2)
Fiscal Year Ending March 31, 1971

No.		Nfld.	P.E.I.	N.S.	N.B.
		thousands of dollars			
1	Ordinary expenditure per provincial estimates	302,236	71,397	418,979	369,864
2	Capital expenditure per provincial estimates	118,914	9,804	45,617	79,547
3	Total expenditure per provincial estimates	421,150	81,201	464,596	449,411
	Add:				
4	Estimated revenue deducted from expenditure	—	—	109,559	2,488
5	Estimated expenditure deducted from revenue	—	242	1,153	2,164
6	Estimated expenditure of administrative or special funds	17,170	9,876	1,060	1,879
7	Other	2	2	4	—
8	Total additions	17,172	10,120	111,776	6,531
	Deduct:				
9	Refunds of current year's expenditure included in revenue	—	—	4,110	2,874
10	Refunds of current year's revenue included in expenditure	—	135	—	—
11	Revenue of working capital funds to be offset against expenditure	—	—	274	—
12	Employees' contributions to pension plans	—	—	—	—
13	Offsets to adjust contributions to and from government enterprises to a "net" basis	7,330	—	—	—
14	Estimated debt retirement included in estimated expenditure	11,526	2,456	—	—
15	Non-expenditure items included in provincial expenditure	—	—	—	—
16	Estimated capital revenue to be offset against capital expenditure	—	—	—	—
17	Interfund eliminations	8,466	9,070	608	2,190
18	Other	—	—	—	11,888 ²
19	Total deductions	27,322	11,661	4,992	16,952
20	Estimated gross general expenditure (Table 2, item 28)	411,000	79,660	571,380	438,990
	To arrive at "cost of services provided" deduct:				
21	Total deductions (Table 1, item 41)	2,194	4,907	30,572	4,848
22	Rounding	+ 4	- 3	+ 2	- 2
23	Total estimated cost of services provided (Table 2, item 31)	408,810	74,750	540,810	434,140

¹ Represents estimated ordinary expenditure of 3,202,773, together with 131,150 debt services and 62,639 amortization payments.

**TABLE 7. Reconciliation of Provincial Estimated Expenditure with Estimated
Cost of Services Provided (Table 2)**
Fiscal Year Ending March 31, 1971

Que.	Ont.	Man.	Sask.	Alta.	B.C.	No.
thousands of dollars						
3,396,562 ²	5,090,605	448,044	346,049	930,313	1,165,460	1
280,409	—	—	59,033	215,699	—	2
3,676,971	5,090,605	448,044	405,082	1,146,012	1,165,460	3
317,453	5,379	13,742	131,599	—	3,994	4
14,430	24,500	2,316	4,153	1,699	6,962	5
84,090	767,411	149,661	122,590	107,184	78,998	6
2	5	1	—	3	—	7
415,975	797,295	165,720	258,342	108,886	89,954	8
—	13,131	—	2,679	6,175	700	9
—	—	—	—	—	348	10
—	—	—	—	26,503	—	11
—	—	—	—	18,230	—	12
43,002	—	272	—	13,899	—	13
30,224	—	4,682	—	1,976	—	14
—	664,325	—	—	12,693	—	15
—	—	—	—	—	—	16
—	105,624	52,330	99,842	46,502	382	17
—	—	—	3	—	4	18
73,226	783,080	57,284	102,524	125,978	1,434	19
4,019,720	5,104,820	556,480	560,900	1,128,920	1,253,980	20
62,764	310,243	15,603	49,811	30,379	20,106	21
+ 4	- 7	+ 3	+ 1	- 1	- 4	22
3,956,960	4,794,570	540,880	511,090	1,098,540	1,233,870	23

² Represents municipal real property and business assessment paid to municipalities of 11,886 plus rounding of 2.
See also line 20, Table 6.

SUMMARIES OF NET GENERAL REVENUE AND EXPENDITURE

The following summaries, first by province and secondly by source and function for all provinces, show the current year's estimates in relation to prior years' operations.

Net General Revenue of Provincial Governments Fiscal Years Ended March 31

Province	1967	1968	1969 (Est.)	1970 (Est.)	1971 (Est.)
millions of dollars					
Newfoundland	125	164	195	227	231
Prince Edward Island	27	33	36	44	49
Nova Scotia.....	166	210	236	303	304
New Brunswick.....	152	212	242	294	301
Quebec.....	1,817	2,288	2,697	2,962	3,384
Ontario.....	1,968	2,296	2,821	3,546	3,864
Manitoba	222	292	320	403	413
Saskatchewan	291	311	356	380	404
Alberta.....	465	497	602	730	769
British Columbia	631	691	755	917	1,031
Total net general revenue.....	5,864	6,994	8,260	9,806	10,750

Cost of Services Provided by Provincial Governments (Current and Capital) Fiscal Years Ended March 31

Province	1967	1968	1969 ¹ (Est.)	1970 (Est.)	1971 (Est.)
millions of dollars					
Newfoundland	270	301	..	323	409
Prince Edward Island	48	51	..	64	75
Nova Scotia.....	255	308	..	397	541
New Brunswick	216	315	..	360	434
Quebec.....	2,280	2,641	..	3,311	3,957
Ontario	2,323	2,892	..	4,050	4,794
Manitoba	319	365	..	493	541
Saskatchewan	357	386	..	467	511
Alberta	655	728	..	943	1,098
British Columbia	697	788	..	1,077	1,234
Total cost of services provided.....	7,420	8,775	..	11,485	13,594

¹ A "cost of services provided" breakdown is not available for these years as the "Estimates" publications were compiled on a "net general expenditure" basis.

Net General Revenue of Provincial Governments

Fiscal Years Ended March 31

Source	1967	1968	1969 (Est.)	1970 (Est.)	1971 (Est.)
millions of dollars					
Taxes:					
Income: Corporations.....	536	596	681	793	843
Individuals	1,137	1,462	1,720	2,126	2,520
Corporations and premium income of insurance companies	75	87	78	89	86
Property	22	34	38	42	44
Sales:					
Amusements and admissions	41	46	61	59	62
Motor fuel	741	790	947	1,007	1,063
Tobacco.....	75	76	143	161	179
General	1,010	1,260	1,395	1,639	1,762
Other	39	60	45	47	54
Succession duties	118	109	122	126	136
Hospital insurance premiums	189	226	239	388	346
Medicare premiums.....	..	..	98	263	443
Payroll	—	—	—	—	15
Other	27	26	27	36	38
Total taxes	4,010	4,772	5,594	6,776	7,591
Privileges, licences and permits.....	875	933	1,012	1,134	1,200
Sales and services.....	115	150	.. ¹	163	205
Fines and penalties.....	15	18	.. ¹	25	44
Interest, discount, premium and foreign exchange	175	203	.. ¹	312	486
Own enterprises	352	369	396	479	481
Other revenue	8	7	283	67	51
Gross revenue from own sources	5,550	6,452	7,285	8,956	10,058
Conditional transfers:					
Federal Government.....	1,033	1,319	485	1,369	2,201
Municipal Government	53	23	²	35	25
Unconditional transfers.....	515	777	1,060	1,199	1,224
Total transfers	1,601	2,119	1,545	2,603	3,450
Total gross general revenue.....	7,151	8,571	8,830	11,559	13,508
Less:					
Own source revenue deduction.....	201	235	85	349	532
Conditional transfers.....	1,086	1,342	485	1,404	2,226
Total net general revenue	5,864	6,994	8,260	9,806	10,750

¹ Breakdown not available; included in "other revenue".

² Included in federal transfer, breakdown not available.

Cost of Services Provided by Provincial Governments

Fiscal Years Ended March 31

Function	1967	1968	1969 ¹ (Est.)	1970 (Est.)	1971 (Est.)
	millions of dollars				
Transportation and communications	1,257	..	..	1,354	1,447
Health:					
Hospital care	1,547	..	..	2,226	2,454
Other	223	..	..	801	1,420
Total health	1,770	..	..	3,027	3,874
Social welfare:					
Aid to aged and blind persons	118	..	..	77	98
Aid to unemployed and unemployables	331	..	..	604	637
Other	247	..	..	381	441
Total social welfare	696	..	..	1,062	1,176
Education	2,063	..	..	3,605	4,195
Natural resources and primary industries	401	..	..	531	524
Debt charges (excluding debt retirement)	152	..	..	251	254
Unconditional transfers to local governments	219	..	..	297	331
Home-owners' subsidies	56	..	..	151	177
Other expenditures	806	..	..	1,207	1,616
Total cost of services provided (excluding debt retirement)	7,420	..	..	11,485	13,594

¹ A "cost of services provided" functional breakdown is not available as the "Estimates" publication was compiled on a "net general expenditure" basis.

CANADA BUREAU OF STATISTICS

Provincial government finance;

REVENUE AND EXPENDITURE, *estimates* (ESTIMATES)

1971

Fiscal year ending March 31, 1972

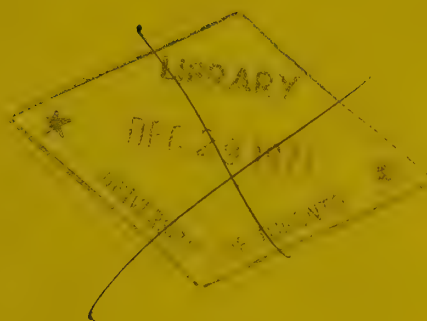
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Revenue and Expenditure (Estimates)

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Recettes et dépenses (Prévisions)

1971

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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

1971

(Fiscal Year Ending March 31, 1972)

FINANCE DES ADMINISTRATIONS PUBLIQUES PROVINCIALES

Recettes et dépenses (Prévisions)

1971

(Année financière se terminant le 31 mars 1972)

Introduction

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ending March 31, 1972. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "gross general revenue" and "gross general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variation in accounting systems and financial reporting used by the provinces, adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories (revenue classified by source and expenditure by function) depends upon the detail of the available sources of information. See also Explanatory Comments on page 13.

Review of Estimates 1971-72

Estimated Revenue, 1971-72

The gross general revenue of all provinces for the fiscal year ending March 31, 1972, is estimated at \$14,913 million and represents an increase of \$1,405.1 million or 10.40 % over the corresponding estimate for the fiscal year ended March 31, 1971. This growth in provincial revenue is largely attributable to the natural growth in certain important tax bases, especially personal income⁽¹⁾ and general sales, and to the continued rapid increase in transfer payments from the federal government.

- (1) The high personal income elasticity of personal income tax compounds the appreciation in the increase in the yield of this levy.

On présente ici une analyse statistique des prévisions de recette et de dépense des administrations publiques provinciales pour l'année financière se terminant le 31 mars 1972. Les renseignements proviennent en premier lieu des budgets des dépenses et des exposés budgétaires présentés aux Parlements provinciaux par les trésoriers des provinces, ainsi que des prévisions de recette et de dépense des fonds et organismes spéciaux.

La "recette générale brute" et la "dépense générale brute" présentées ici ne peuvent se comparer avec la recette et les dépenses qui figurent dans les états financiers des administrations provinciales.

Le budget des dépenses des provinces présente les opérations financières dans un cadre comptable établi, alors que le présent bulletin vise à consigner des totaux fondamentalement homogènes et uniformes d'une province à l'autre, suivant un cadre statistique dont la portée et la nature diffèrent des comptes financiers des administrations publiques provinciales. Toutefois, ces statistiques se prêtent à des comparaisons intergouvernementales plus logiques que ne le permettraient les divers documents budgétaires.

Il s'ensuit donc que l'écart entre la "recette générale" et la "dépense générale" au sens du présent bulletin ne représente pas l'excédent ou le déficit budgétaire d'une province, mais qu'il doit être interprété en tenant compte du cadre conceptuel de la présente série statistique.

Étant donné que les systèmes comptables et les états financiers varient d'une province à l'autre, il a fallu ajuster les chiffres des provinces pour assurer la comparabilité interprovinciale. La précision de ces ajustements, ainsi que de la répartition des recettes et des dépenses en catégories statistiques types (classement des recettes par source et des dépenses par fonction) dépend du détail que renferment les sources existantes de renseignements. Se reporter également au texte explicatif, à la page 13.

Analyse des prévisions pour 1971-72

Prévisions des recettes, 1971-72

Pour l'année financière se terminant le 31 mars 1972, les recettes générales brutes des provinces sont estimées à \$14,913 millions, soit \$1,405.1 millions ou 10.40 % de plus que celles estimées pour l'année financière terminée le 31 mars 1971. L'accroissement des recettes provinciales est en grande partie attribuable à la croissance naturelle de certaines assiettes importantes d'impôt, dont en particulier le revenu personnel⁽¹⁾ et les ventes en général, et de l'accroissement rapide et continu des paiements de transfert du gouvernement fédéral.

- (1) L'augmentation dans le rendement de cette source d'impôt est expliquée par le haut taux d'élasticité de l'impôt sur le revenu des particuliers par rapport au revenu personnel.

Total gross provincial tax revenue is expected to rise to \$8,306.1 million for an increase of \$651.1 million or 4.82 percentage points of the anticipated total provincial revenue growth in 1971-72. Transfers from other levels of government (the bulk of which comes from the federal government) are expected to amount to \$3,770.3 million, for an increase of \$384.0 million accounting for 2.84 percentage points of the expected total provincial revenue increase. The other provincial revenue sources are expected to yield \$2,836.6 million or \$370.0 million more in 1971-72; this increase accounts for 2.74 percentage points of the estimated total provincial revenue growth in 1971-72.

Of the anticipated increase in tax revenue of \$651.1 million, \$476.2 million is expected to be generated by personal income tax and represents an increase of 18.9 % over the corresponding revenue of 1970-71 (the first full year of operation of the special personal income levy imposed by the province of Quebec to finance its share of the cost of medicare is expected to contribute significantly to the increase in revenue from this source), \$117.1 million is expected to be generated by general sales tax and would represent an increase of 6.6 % over the corresponding revenue of 1970-71, and \$84.0 million is expected to be generated by motor fuel tax and would represent an increase of 7.9 % over the corresponding revenue of 1970-71. Corporation income tax is expected to produce \$684.0 million in 1971-72 for a decrease of \$159.4 million or 18.9 % from the previous year; the decline is largely attributable to the 1970 drop in corporation profits(2) and to the introduction by Ontario of a 5 % tax credit for investment in machinery and equipment in the province effective for 1971-72 and 1972-73.

(2) Corporations make remittances in respect of their income tax liability based either on their taxable income of the previous year or on their estimated profits of the current year. In years of rising profits, taxable income of the previous year is generally favoured as payment base.

On prévoit que les recettes provinciales brutes produites par les impôts atteindront \$8,306.1 millions, soit \$651.1 millions de plus qu'en 1970-71. Cette augmentation représente 4.82 points de pourcentage de l'accroissement des recettes provinciales prévu pour 1971-72. On estime que les transferts provenant des autres échelons de l'administration publique (la presque totalité provenant de l'administration publique fédérale) atteindront \$3,770.3 millions, soit \$384 millions de plus que le chiffre correspondant de 1970-71. Cette augmentation représente 2.84 points de pourcentage de l'accroissement des recettes provinciales prévu pour 1971-72. D'autre part, on s'attend à ce que les autres sources de revenu provinciales produiront \$2,836.6 millions soit \$370 millions de plus qu'en 1970-71. Cette augmentation représente 2.74 points de pourcentage de l'accroissement des recettes provinciales prévu pour 1971-72.

De l'augmentation de \$651.1 millions prévue pour les recettes produites par les impôts, on estime que \$476.2 millions seront fournis par l'impôt sur le revenu des particuliers, soit 18.9 % de plus qu'en 1970-71 (la hausse des rentrées en provenance de cette source de revenu s'explique en partie par la levée de la part de la province de Québec d'un impôt spécial sur le revenu des particuliers imposé pour la première fois pendant une année entière pour financer sa part du coût de son régime d'assurance-maladie), \$117.1 millions seront produits par la taxe générale de vente, soit 6.6 % de plus qu'en 1970-71, et \$84 millions proviendront de la taxe de vente sur les carburants, soit 7.9 % de plus qu'en 1970-71. On prévoit que l'impôt sur le revenu des sociétés atteindra \$684 millions en 1971-72, soit \$159.4 millions ou 18.9 % de moins que le chiffre correspondant pour 1970-71. Ce déclin est attribuable principalement à la baisse enregistrée par les profits des sociétés(2) en 1970 et à l'introduction par l'Ontario d'un crédit d'impôt de 5 % pour l'investissement en machinerie et équipement dans la province effectif pour les exercices financiers 1971-72 et 1972-73.

(2) Les sociétés font des versements en considérations de l'impôt touchant leur revenu qui sont basés soit sur le revenu imposable de l'année précédente, soit sur les profits prévus de l'année courante. En période de hausse de profits, le revenu imposable de l'année précédente est généralement favorisé comme base de paiement.

The following table summarizes the more important tax changes introduced by the provinces in the current fiscal year and provides estimates of their revenue implications:

Le tableau suivant résume les modifications fiscales les plus importantes mises en vigueur par les provinces au cours de l'année avec estimations de leurs effets sur les recettes:

Tax Changes by Province
Modifications fiscales par province

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates revenue gained or lost as a result of change — Prévision des gains ou pertes résultant de la modification
Newfoundland — Terre-Neuve	No change — Aucune modification.	—	—
Prince Edward Island — Île- du-Prince-Édouard	Provincial sales tax — Taxe de vente provinciale: Increase of 1 % (from 7 % to 8 %) — Augmentation de 1 % (de 7 % à 8 %).	March — Mars 18, 1971	Gain of/de \$1,128,000 in/en 1971-72.
	Personal income tax — Impôt sur le revenu des particuliers: Increase of 5 percentage points to 33 % of federal "basic" tax (up from 28 %) — Augmentation de 5 points de pourcentage, c'est-à-dire à 33 % de l'impôt fédéral de base (ancien taux: 28 %).	July — Juillet 1, 1971	Gain of/de \$582,000 in/en 1971-72.
Nova Scotia — Nouvelle-Écosse	No change — Aucune modification.	—	—
New Brunswick — Nouveau-Brunswick	Social services and education tax — Impôt pour les services sociaux et d'éducation:		
	1. Rate of commission paid to vendors reduced from 2 % to a rate of 2 % on the first \$250.00 collected each month and 1 % on the remainders — Réduction du taux de commission payé aux vendeurs; passent de 2 % à un taux de 2 % sur les premiers \$250.00 recueillis chaque mois et 1 % sur le restant;	April — Avril 1, 1971	Gain of/de \$500,000 in/en 1971-72.
	2. Exemption on new railway rolling stock and materials used to repair rolling stock removed — Le nouveau matériel ferroviaire roulant et les matériaux servant à la réparation du matériel roulant ne sont plus exonérés;	April — Avril 1, 1971	Gain of/de \$100,000 in/en 1971-72.
	3. Liquor Control Commission will revise its pricing policy so that any price increases by the manufacturers will be passed on to consumers by means of a monthly revision in the Commission's price list — La régie des alcools établira ses prix suivant une nouvelle méthode: toute augmentation de prix de la part des fabricants sera absorbée par les consommateurs grâce à une révision mensuelle de la liste des prix de la régie.	April — Avril 1, 1971	Gain of/de \$250,000 in/en 1971-72.

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates revenue gained or lost as a result of change - Prévision des gains ou pertes résultant de la modification
New Brunswick - Concluded - Nouveau-Brunswick - fin	Gasoline and motive fuel tax - Taxe sur l'essence et sur les carburants: A rate of 3¢ per gallon on aircraft gasoline - present exemption removed - Le taux pour l'essence d'avion est de 3¢ le gallon - l'exemption actuelle est annulée.	April - Avril 1, 1971	Gain of/de \$165,000 in/en 1971-72.
	Tobacco tax - Taxe sur le tabac: Commission paid to tobacco tax collectors reduced to 2 % (from 4 %) - La commission payée aux percepteurs de l'impôt sur les tabacs a été réduite à 2 % (ancien taux: 4 %).	April - Avril 1, 1971	Gain of/de \$110,000 in/en 1971-72.
Québec	Personal income tax - Impôt sur le revenu des particuliers: The 6 % surtax on provincial tax payable is to be continued - La surtaxe de 6 % sur l'impôt provincial exigible est maintenue.	January - Janvier 1, 1971	No revenue gain as the levy was operative in 1970 - Pas de gains de recettes étant donné que l'impôt existait en 1970.
Ontario	Corporation income tax - Impôt sur le revenu des sociétés:		
	1. A 5 % tax credit for investment in machinery and equipment purchased after April 26, 1971 and put in place and used by March 31, 1973 - Dégrèvement d'impôt de 5 % sur l'investissement en machines et matériel achetés après le 26 avril 1971 et mis en place et utilisés avant le 31 mars 1973.	April - Avril 26, 1971	Loss of \$125,000,000 in 1971-72 - Perte de 125 millions de dollars en 1971-72.
	2. Deduction from income of interest costs on money borrowed to purchase shares in other companies during corporate fiscal years ending after April 26, 1971 - Déduction du revenu de l'intérêt qu'il en coûte d'emprunter de l'argent pour acheter des actions d'autres sociétés au cours des années financières des sociétés se terminant après le 26 avril 1971.	April - Avril 26, 1971	No estimate of anticipate revenue loss available - L'estimation des pertes de recettes n'est pas connue.
	Succession duties - Droits de succession:	April - Avril 26, 1971	Loss of \$6,000,000 in 1971-72 - Perte de 6 millions de dollars en 1971-72.
	1. Widows' and widowers exemption increased from \$125,000 to \$250,000 - Le montant des exemptions de veuf et de veuve a été relevé de \$125,000 à \$250,000.		
	2. Elimination of the existing 15 % surtax for preferred beneficiaries - La surtaxe sur les 15 % concernant les légataires privilégiés a été annulée.		

Tax Changes by Province -- Continued
Modifications fiscales par province -- suite

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates revenue gained or lost as a result of change — Prévision des gains ou pertes résultant de la modification
Ontario — Concluded — fin	<p>3. Estates valued up to \$100,000 (instead of the present \$50,000) will not be subject to duty where property passes to preferred beneficiaries — Les successions évaluées à un maximum de \$100,000 (au lieu de \$50,000 actuellement) sont exonérées de droits successoraux lorsque la propriété va à des légataires privilégiés.</p> <p>4. Increase in exemption for non-commutable pensions and annuities paid to the spouse and certain other dependants from \$1,200 per annum to \$10,000 per annum in the aggregate — Augmentation de l'exonération des pensions et retraites non transformable versées au conjoint et à certains autres membres de la famille qui passe de \$1,200 à \$10,000 par année.</p> <p>Retail Sales Tax — Taxe de vente au détail: Increase on the gallonage tax for beer of 2¢ per gallon to equalize beer prices throughout the province — Augmentation de 2¢ par gallon de l'impôt sur la bière destinée à uniformiser le prix de la bière dans toute la province.</p>	May — Mai 1, 1971	No estimate of the revenue change available — L'estimation des changements des recettes n'est pas connue.
Manitoba	No change — Aucune modification.	—	—
Saskatchewan	No change — Aucune modification.	—	—
Alberta	No change — Aucune modification.	—	—
British Columbia — Colombie-Britannique	<p>Gasoline Taxes — Taxes sur l'essence: Increased by 2¢ per gallon — Augmentation de 2¢ par gallon.</p> <p>1. On gasoline from 13¢ to 15¢ — La taxe sur l'essence passe de 13¢ à 15¢.</p> <p>2. On diesel fuel from 15¢ to 17¢ — La taxe sur le carburant diesel passe de 15¢ à 17¢.</p> <p>3. On coloured gasoline from 1¢ to 3¢ (except for purchases by farmers and commercial fishermen which remain at 1¢ per gallon) — La taxe sur l'essence colorée passe de 1¢ à 3¢ (exception faite pour les fermiers et les pêcheurs commerciaux pour qui elle demeure à 1¢ par gallon).</p>	February — Février 5, 1971	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue.

Tax Changes by Province — Concluded
Modifications fiscales par province — fin

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates revenue gained or lost as a result of change — Prévision des gains ou pertes résultant de la modification
British Columbia — Concluded — Colombie-Britannique — fin	Imposition of a tobacco tax — Imposition d'une taxe sur le tabac:	February — Février 5, 1971	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue.
	1. At 8¢ per package of 25 cigarettes — 8¢ par paquet de 25 cigarettes.		
	2. At 2¢ to 9¢ on cigars depending on purchase price — De 2¢ à 9¢ sur les cigares selon le prix d'achat.		
	3. At 2¢ per half ounce of tobacco on other tobacco products — 2¢ par demie-once de tabac pour tous les autres produits du tabac.		
	Social services tax — Taxe pour les services sociaux: Exemption of cigarettes, cigars and other tobacco products — Exonération des cigarettes, des cigares et des autres produits du tabac.	February — Février 5, 1971	No estimate of anticipated revenue loss available — L'estimation des pertes de recettes n'est pas connue.
	Hotel and motel room tax — Impôt sur les chambres d'hôtel et de motel: Imposition of a 5 % tax on the price of hotel and motel accomodation — Application d'une taxe de 5 % sur le prix des chambres d'hôtel et de motel.	April — Avril 1, 1971	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue.

The following table shows what increases or decreases are expected in the yields of the main revenue sources of the individual provinces in 1971-72, both in absolute and percentage terms:

Dans le tableau suivant figurent les augmentations et les diminutions prévues pour les principales sources de revenu dans chaque province en 1971-72, en chiffres absolus et en pourcentage:

Estimated changes in revenue by main source from 1970-71 to 1971-72

Estimation de la variation des recettes, selon la source principale de 1970-71 à 1971-72

		Corporation income tax — Impôt sur le revenu des sociétés	Personal income tax — Impôt sur le revenu des particuliers	General sales tax — Taxe générale de vente	Health services premiums — Primes des services de santé	Payroll tax — Impôt de feuille de paie	Other taxes — Autres taxes	Other revenue from own sources — Autres recettes de sources propres	Trans- fers — Trans- ferts	Gross general revenue — Recettes géné- rales brutes
Newfoundland — Terre- Neuve	\$'000,000	— 1.7	3.4	9.9	—	—	3.2	20.7	25.8	61.3
	%	— 18.1	14.2	25.8	—	—	11.2	64.5	11.9	11.6
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	0.1	1.0	2.0	—	—	0.8	2.2	2.1	8.2
	%	9.0	26.3	27.8	—	—	10.0	18.8	4.2	10.0
Nova Scotia — Nouvelle- Écosse	\$'000,000	— 0.1	8.5	10.1	—	—	1.8	16.8	8.5	45.6
	%	— 0.9	19.4	15.5	—	—	3.9	22.2	4.1	10.1
New Brunswick — Nouveau- Brunswick	\$'000,000	0.2	6.1	— 4.5	—	—	10.1	15.1	20.2	47.2
	%	2.2	14.9	— 7.6	—	—	15.3	32.1	10.3	11.3
Québec	\$'000,000	14.0	236.0	22.1	—	84.0	39.8	98.0	74.6	568.5
	%	8.0	25.1	3.9	—	...	6.9	22.9	6.8	15.0
Ontario	\$'000,000	— 167.0	142.7	66.1	— 6.6	—	21.4	73.0	151.5	281.1
	%	— 36.5	15.9	9.5	— 1.1	—	3.4	8.5	18.2	5.6
Manitoba	\$'000,000	— 2.6	14.4	2.0	0.4	—	6.0	18.8	25.7	64.7
	%	— 8.0	13.3	3.0	1.4	—	8.7	23.4	14.7	11.5
Saskatchewan	\$'000,000	— 4.6	— 3.7	3.9	— 0.3	—	0.6	14.9	20.6	31.4
	%	— 24.6	— 5.0	5.7	— 1.6	—	0.9	9.0	13.0	5.5
Alberta	\$'000,000	— 1.6	26.1	—	6.3	—	4.0	96.3	23.1	154.2
	%	— 2.9	15.9	—	12.9	—	3.7	23.4	10.0	15.1
British Columbia — Colom- bie-Britannique	\$'000,000	3.9	41.7	5.5	— 5.0	—	50.7	14.2	31.9	142.9
	%	5.3	18.6	2.7	— 6.7	—	42.2	4.0	14.2	11.2
Total	\$'000,000	— 159.4	476.2	117.1	— 5.2	84.0	138.4	370.0	384.0	1,405.1
	%	— 18.9	18.9	6.6	— 0.7	...	8.0	15.0	11.3	10.4

Estimated Expenditure 1971-72

The total gross general expenditure of all provinces in 1971-72 is estimated at \$16,137.4 million and represents an increase of \$2,011.6 million or 14.24 % over the corresponding figure for 1970-71. Largely responsible for this substantial rise in provincial government expenditure are additional outlays for health and welfare accounting for \$736.6 million or 5.22 percentage points of the total (the first full year of operation of medicare in several provinces contributes significantly to this increase), additional outlays for education accounting for \$517.1 million or 3.66 percentage points of the total, and the additional monies required to service provincial indebtedness (exclusive of debt retirement) accounting for \$282.1 million or 2.00 percentage points of the same figure. The other expenditure functions are expected to exceed their 1970-71 levels by \$475.8 million and account for 3.36 percentage points of the total increase in gross provincial government spending.

The following table shows what increases are expected in outlays on the main expenditure functions of the individual provinces in 1971-72, both in absolute and percentage terms:

Prévisions des dépenses, 1971-72

Selon les estimations, les dépenses générales brutes des provinces pour 1971-72 s'établiront à \$16,137.4 millions, soit \$2,011.6 millions ou 14.24 p. 100 de plus qu'en 1970-71. Cet accroissement considérable des dépenses provinciales est en grande partie attribuable aux facteurs suivants: service de santé et de bien-être, \$736.6 millions ou 5.22 points de pourcentage de la hausse totale (le fait que, dans plusieurs provinces, les régimes d'assurance-maladie aient pour la première fois produit leur plein effet pendant une année entière constitue un important élément d'accroissement des dépenses en ce domaine); éducation, \$517.1 millions ou 3.66 points de pourcentage de la hausse totale; et service de la dette (sans compter les remboursements), \$282.1 millions ou 2.00 points de pourcentage de la hausse totale. Il est prévu que les dépenses pour les autres articles dépasseront de \$475.8 millions de celles de 1970-71 et représenteront 3.36 points de pourcentage de l'augmentation des dépenses brutes des provinces.

Dans le tableau suivant figurent les augmentations prévues des dépenses par principales fonctions pour chaque province en 1971-72, en chiffres absolus et en pourcentage:

Estimated changes in expenditures by Main Function from 1970-71 to 1971-72
Estimation de la variation des dépenses, selon les principaux secteurs de 1970-71 à 1971-72

		Education — Éducation	Health and Welfare — Santé et bien-être	Debt charges — Service de la dette	Other expenditures — Autres dépenses	Gross general expenditure — Dépenses générales brutes
Newfoundland — Terre-Neuve	\$'000,000	31.1	10.1	10.7	37.1	89.0
	%	33.2	8.3	32.9	22.7	21.7
Prince Edward Island — Île-du-Prince- Édouard	\$'000,000	6.2	3.8	0.1	5.6	15.7
	%	30.7	16.2	1.2	20.1	19.7
Nova Scotia — Nouvelle-Écosse	\$'000,000	24.7	23.1	0.7	— 32.6	15.9
	%	18.7	10.0	1.1	— 22.4	2.8
New Brunswick — Nouveau-Brunswick	\$'000,000	5.9	39.3	0.5	14.5	60.2
	%	4.1	35.4	1.5	9.7	13.7
Québec	\$'000,000	159.1	378.9	83.1	152.5	773.6
	%	13.3	25.8	42.5	13.1	19.2
Ontario	\$'000,000	166.7	99.4	112.7	221.8	600.6
	%	10.5	5.5	34.5	16.1	11.8
Manitoba	\$'000,000	19.3	41.7	5.5	21.9	88.4
	%	12.0	18.3	24.2	15.1	15.9
Saskatchewan	\$'000,000	26.2	21.4	— 0.2	15.9	63.3
	%	18.1	10.8	— 0.5	9.2	11.3
Alberta	\$'000,000	41.9	45.4	69.0 (1)	12.6	168.9
	%	11.4	11.3	600.0	3.6	15.0
British Columbia — Colombie-Britannique	\$'000,000	36.0	73.5	—	26.5	136.0
	%	9.7	15.3	—	6.6	10.8
Total	\$'000,000	517.1	736.6	282.1	475.8	2,011.6
	%	12.3	14.5	38.2	11.6	14.2

(1) Includes \$57.1 million in respect of the Alberta Municipal Financing Corporation which was not covered by the series in previous years; year-over-year comparison here is thus not valid. — L'Alberta Municipal Financing Corporation qui n'était pas prise en considération dans les publications antérieures, contribue pour \$57.1 million de ce montant; la comparaison d'une année à l'autre n'est pas valide dans ce cas.

Present Federal-Provincial Fiscal Arrangements

Sharing of Tax Fields. — The Federal-Provincial Fiscal Arrangements Act, 1967, provided for a number of significant changes in the structure of federal payments to the provinces. The federal government increased its abatement of personal income tax from 24 per cent to 28 per cent of federal "basic" tax otherwise payable. The abatement of the corporate income tax, which stood at 9 per cent of taxable income in all provinces other than Quebec (where it was 10 per cent), was raised to 10 per cent in all provinces for the 1967 and subsequent taxation years. For provinces which were levying succession duties at the same rate as in 1964 (Ontario and Quebec), the federal government abated its estate tax by 50 per cent and made payments equal to 25 per cent of the levy at full rates. For provinces which had increased their succession duties since 1964 (British Columbia) to take full advantage of the federal withdrawal from the field, an abatement equal to 75 per cent of federal tax otherwise payable was granted. For provinces which did not levy succession duties, direct payments equal to 75 per cent of federal estate tax otherwise payable were made.

Equalization. — In contrast to the former equalization formula which took into account only three taxes and natural resource revenues, the new formula was based on 16 provincial revenue sources. For each revenue source a base was chosen which is as close as possible to the actual base of the revenue source in all provinces. The percentage of the total base attributed to a particular province was to be calculated along with the percentage of the total population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total revenue in all provinces from a particular source gave the equalization payment for the revenue source in the province. The total equalization payment for the province was the sum of the payments for each revenue source. The Atlantic Provinces additional grants were abolished but the provinces of Nova Scotia, New Brunswick and Newfoundland were guaranteed an additional equalization payment of \$10.5 million, while Prince Edward Island was guaranteed an additional \$3.5 million.

Stabilization. — The change in the stabilization formula was closely related to the change in the equalization formula. Total net general revenues of a province, including equalization and other unconditional grants from the federal government, were to be used in determining payments. In two cases actual revenues were replaced by average revenues. A three-year average of estate tax and succession duty revenue and a five-year average of sales of crown leases and reservations on oil and natural gas lands revenue were to be employed instead of actual revenues from these sources. The stabilization payments were the amounts required to bring the current year's revenue up to 95 per cent of the previous year's revenue.

"Opting out". — Two changes in opting out arrangements took place under the Federal-Provincial Fiscal Arrangements Act 1967. The terminal date of an agreement entered into for health grants was moved to March 31, 1970. The one point abatement of the personal income tax relating to the operating costs of certain technical education programs was allowed to expire on March 31, 1967. This change was connected with the federal government's take-over of adult retraining expenses. As a result, the total additional abatement received by Quebec for opting out was reduced from 23 to 22 points. Quebec is the only province that presently avails itself of the opting out provisions of the Federal-Provincial Fiscal Arrangements.

Arrangements fiscaux entre le gouvernement fédéral et les provinces

Partage du champ d'imposition. — La loi de 1967 sur les arrangements fiscaux entre le gouvernement fédéral et les provinces a prévu un certain nombre de changements significatifs dans la structure des versements au profit des provinces. L'administration publique fédérale a porté l'abattement de l'impôt fédéral de base sur le revenu autrement exigible des particuliers à 28 %, au lieu de 24 %. L'abattement pour impôt sur les sociétés, qui s'établissait à 9 % du revenu dans toutes les provinces sauf au Québec, où le taux était de 10 %, a été amené à 10 % dans toutes les provinces à compter de l'année fiscale 1967. Dans les provinces qui perçoivent des droits successoraux au même taux qu'en 1964 (c'est-à-dire, en Ontario et au Québec), l'administration fédérale a accordé un abattement de 50 % de son impôt sur les biens transmis par décès et versé l'équivalent de 25 % de l'impôt fédéral à plein taux. Dans les provinces qui ont relevé leur taux de droits successoraux depuis 1964 (c'est-à-dire, la Colombie-Britannique) afin de profiter pleinement du retrait de l'administration publique fédérale de ce domaine, un abattement de 75 % de l'impôt fédéral autrement exigible sur les droits transmis par décès a été accordé. Dans les provinces qui ne percevaient aucun droit successoral, le versement direct se monte à 75 % de l'impôt fédéral sur les biens transmis par décès autrement exigible par ailleurs.

Péréquation. — Contrairement à l'ancienne formule de péréquation, qui ne tenait compte que de trois types de taxes et des revenus procurés par les ressources naturelles, la nouvelle formule est fondée sur 16 sources provinciales de revenu. Pour chacune de ces sources on a choisi une base qui se rapproche le plus possible de la base effective qui la caractérise dans toutes les provinces. Le taux proportionnel attribué à chaque province par rapport à la base totale doit être calculé en fonction du pourcentage qui s'applique à l'ensemble de la population de la province en question. La différence entre le pourcentage par rapport à la base et le pourcentage de la population, multipliée par l'ensemble des revenus de toutes les provinces pour une source donnée, a fixé le montant du versement de péréquation revenant à la province pour la source de revenu en question. La somme des paiements qui s'applique à toutes les sources de revenu constitue le versement total de péréquation pour la province. Les subventions supplémentaires aux provinces de l'Atlantique ont été supprimées, mais on a garanti aux provinces de Nouvelle-Écosse, du Nouveau-Brunswick et de Terre-Neuve un versement additionnel de péréquation d'un montant de 10.5 million de dollars, alors que l'on a garanti un supplément de 3.5 million de dollars à l'Île-du-Prince-Édouard.

Stabilisation. — La modification apportée à la formule de stabilisation était en relation étroite avec la modification de la formule de péréquation. Pour déterminer les paiements, on fait appel aux recettes générales des provinces, à l'inclusion de la péréquation et de toutes les subventions conditionnelles du gouvernement fédéral. Dans deux cas, le revenu moyen remplaçait le revenu effectif, c'est-à-dire que l'on prenait une moyenne de trois ans des impôts sur les biens transmis par décès et des droits successoraux et une moyenne de 5 ans du produit des baux de la Couronne et des droits sur le revenu des gisements de gaz et de pétrole au lieu des recettes réelles produites par ces sources. Les paiements de stabilisation étaient constitués par les sommes nécessaires pour que les recettes de l'année considérée atteignent 95 % des recettes de l'année précédente.

"Retrait". — Les arrangements de retrait ont été modifiés sous deux aspects par la loi de 1967 sur les arrangements fiscaux entre le gouvernement fédéral et les provinces. La date d'expiration des arrangements conclus au titre des subventions aux services de santé a été reportée au 31 mars 1970. L'abattement d'un point de l'impôt sur le revenu des particuliers en relation avec les frais de fonctionnement de certains programmes de formation technique a expiré le 31 mars 1967. Cette modification était en relation avec la prise en charge par l'administration publique fédérale des frais de recyclage des adultes. Par voie de conséquence, l'abattement total supplémentaire reçu par le Québec pour son retrait a été ramené de 23 à 22 points. Le Québec est la seule province qui bénéficie actuellement des clauses prévoyant le retrait des arrangements

The abatement of federal "basic" personal income tax in this province is 50 per cent instead of 28 per cent; 3 of the additional 22 percentage points represent fiscal compensation for the federal youth allowance program while the other 19 points constitute fiscal compensation for various shared-costs programs.

Explanatory Comments

Tables 1 and 2 - Estimated Gross General Revenue and Expenditure

These tables combine the capital and current revenue and expenditure transactions of provincial government departments and of certain administrative or special funds the operations of which are accounted for separately by provincial governments but which perform functions generally related to the activities of government.

For more detailed information on the revenue and expenditure classifications which appear in the various tables of this publication, the reader is referred to the companion publication Provincial Government Finance - Revenue and Expenditure (Catalogue No. 68-207 annual) Appendix A.

Table 1 shows "gross" general revenue by source while Table 2 shows "gross" general expenditure by function.

Certain items of revenue shown in Table 1 are broken down into more detail elsewhere in the publication. For example, the detail of conditional transfers from the federal government and from local governments as shown in items 28 and 29 of Table 1, is provided in Table 5.

Tables 3 and 4 - Reconciliation of Provincial Estimated Revenue and Expenditure with Estimated Gross General Revenue and Expenditure

In order to achieve a measure of inter-provincial comparability certain adjustments have been made. These tables are included to explain the difference between current revenue and expenditure as presented in provincial estimates and budget speeches and gross general revenue and gross general expenditure appearing in this publication.

Table 5 - Conditional Transfers from Other Governments

This table shows the revenue received by provincial governments in the form of conditional transfers from the federal and local levels of government. These transfers are related to the expenditure function to which they apply on the basis of information contained in provincial financial statements, with the exception of the province of British Columbia. No detailed breakdown of conditional transfers is available for this province.

Total transfers for each province in this table agrees with item 30 in Table 1.

fiscaux entre le gouvernement fédéral et les provinces. L'abattement de l'impôt fédéral de base sur les revenus des particuliers dans cette province est de 50 % au lieu de 28 %; 3 des 22 points de pourcentage supplémentaires représentent les compensations fiscales pour le programme fédéral d'allocations à la jeunesse tandis que les autres 19 points constituent des compensations fiscales pour divers programmes de partage des coûts.

Texte explicatif

Tableaux 1 et 2 - Prévisions des recettes et des dépenses générales brutes

Ces tableaux combinent les recettes de nature capitale et de nature courante des ministères provinciaux et de certains fonds administratifs ou spéciaux dont les opérations sont prises en compte séparément par les administrations provinciales mais dont les fonctions sont généralement reliées aux activités de l'administration publique.

Pour plus de détails sur le classement des recettes et des dépenses qui figurent dans les tableaux du présent bulletin, le lecteur est prié de consulter la publication qui lui fait pendant et s'intitule: Finance des administrations publiques provinciales - Recettes et dépenses (annuel, n° de catalogue 68-207F) Appendice A.

Le Tableau 1 montre les recettes "brutes" par source tandis que le Tableau 2 montre les dépenses générales "brutes" par fonction.

Certains postes des recettes du Tableau 1 sont présentés en détail ailleurs dans la présente publication. Par exemple, le Tableau 5 donne les détails des transferts conditionnels provenant de l'administration fédérale et des administrations locales qui figurent au poste 28 et 29 du Tableau 1.

Tableaux 3 et 4 - Rapprochement entre les recettes et les dépenses prévisionnelles provinciales avec les recettes et les dépenses prévisionnelles générales brutes

Pour assurer la comparabilité entre les provinces, il a fallu apporter certains ajustements. Ces tableaux illustrent la différence entre les recettes et les dépenses courantes figurant dans les estimations provinciales et les discours du budget, et les recettes générales brutes et les dépenses générales brutes de la présente publication.

Tableau 5 - Transferts conditionnels provenant des autres administrations publiques

Ce tableau montre les recettes des administrations publiques provinciales sous forme de transferts conditionnels versés par les administrations fédérale et locales. Ces transferts ont été reliés aux articles de dépenses auxquels ils s'appliquent sur la base des renseignements contenus dans les prévisions budgétaires, exception faite pour la Colombie-Britannique, dont le détail par article n'est pas disponible.

Le total des transferts pour chaque province énumérée dans ce tableau est conforme au poste 30 du Tableau 1.

Table 6 - Estimated Net General Revenue

This table shows the deductions from gross general revenue required to arrive at "net general revenue" as was carried in previous issues of this report. These deductions are:

- (a) estimated revenue of provincial government institutions from the sales of commercial goods and services,
- (b) estimated revenue in the form of interest, premium, discount and profit on foreign exchange and,
- (c) conditional transfers from other levels of governments.

Table 7 - Five Year Historical Summary of Gross General Revenue and Gross General Expenditure

This table presents actual data for two years and estimated data for three years on gross general revenue by source and gross general expenditure by function for each province and for all provinces. Estimated data are obtained from the present publication while actual amounts are to be found in the publication entitled Provincial Government Finance - Revenue and Expenditure (Catalogue No. 68-207).

Other Comments

An explanation of the statistical terms used in this report is included as Part II (conceptual framework) classifications and sources of the Historical Review, Financial Statistics of Governments in Canada 1952-62, published in February 1966 (Catalogue No. 68-503).

Tableau 6 - Prévisions des recettes générales nettes

Ce tableau montre les déductions faites à partir des recettes générales brutes afin de calculer les "recettes générales nettes" comme elles apparaissent dans les livraisons antérieures du présent bulletin. Voici la liste de ces déductions:

- (a) estimation des recettes des établissements relevant de l'administration publique provinciale produites par la vente de biens et services commerciaux,
- (b) estimation des recettes sous forme d'intérêts, primes, rabais et de gains au change,
- (c) transferts conditionnels versés par les autres échelons de l'administration publique.

Tableau 7 - Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes

Ce tableau présente les données réelles pour deux années et les estimations de trois années portant sur les recettes générales brutes par source et des dépenses générales brutes par fonction pour chaque province et pour l'ensemble des provinces. Les estimations sont obtenues à partir du présent bulletin tandis que les données réelles sont tirées de la publication intitulée: Finance des administrations provinciales Recettes et dépenses (n° de catalogue 68-207F).

Autres remarques

L'explication des termes statistiques utilisés dans la présente publication figure à la Partie II (conceptual framework) "classifications and source" Historical Review, Financial Statistics of Governments in Canada 1952-62, publié en février 1966 (n° de catalogue 68-503).

STATISTICAL TABLES

TABLEAUX STATISTIQUES

TABLE 1. Estimated Gross General Revenue
Fiscal Year Ending March 31, 1972

No.	Revenue by source	Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.
		millions of dollars					
	Taxes:						
	Income:						
1	Corporations(1)	7.7	1.2	11.6	9.1	189.0	290.0
2	Individuals(2)	27.3	4.8	52.3	47.0	1,176.0(3)	1,040.7
3	On premiums of insurance companies	0.9	0.2	1.8	1.5	69.0	(4)
4	Other on corporations	—	—	—	—	—	—
5	Property	—	—	0.1	31.2	—	—
	Sales:						
6	General	48.3	9.2	75.1	54.7	585.1	759.0
7	Motor fuel	23.8	6.2	41.2	34.5	318.6	437.0
8	Alcoholic beverages	—	1.0	—	—	—	—
9	Amusements and admissions	0.1	0.2	0.9	0.6	29.0	23.2
10	Tobacco	5.1	1.1	—	6.3	78.1	81.6
11	Other commodities and services ..	—	—	0.9(5)	—	50.0(6)	—
	Successions and estates:						
12	Succession duties	—	—	—	—	50.0	70.0
13	Share of federal estate tax(10)	0.3	0.1	3.3	1.9	14.4	23.5
	Health services premiums:						
14	Hospital insurance premiums	—	—	—	—	—	293.4
15	Medicare premiums	—	—	—	—	—	317.3
16	Payroll	—	—	—	—	99.0(7)	—
17	Other	1.6	—	0.1	0.2	4.3	24.4
18	Totals, taxes	115.1	24.0	187.3	187.0	2,662.5	3,360.1
19	Privileges, licences and permits	17.0	2.1	16.2	21.3	255.6	276.3
	Sales and Services:						
20	Institutional	0.8	2.8	1.4	3.6	11.9	2.9
21	Federal manpower training	5.2	1.7	5.1	4.2	42.6	39.7
22	Other	8.7	1.4	7.9	5.2	30.1	34.7
23	Fines and penalties	0.9	—	1.0	0.5	5.0	33.4
24	Interest, discount, premium and foreign exchange.	5.3	2.4	35.0	5.5	59.8	286.7
25	Remitted profits of own enterprises	9.2	3.5	23.2	20.0	88.0	201.7
26	Other revenue	5.7	—	2.6	1.9	32.9	56.7
27	Gross general revenue from own sources.	167.9	37.9	279.7	249.2	3,188.4	4,291.7

See footnote(s) at the end of the table.

TABLEAU 1. Prévisions des recettes générales brutes

Année financière se terminant le 31 mars 1972

Man.	Sask.	Alta.	B.C. — C.-B.	Total	Recettes, d'après la source	No
millions de dollars						
					Impôts:	
					Sur le revenu:	
30.0	14.1	53.8	77.5	684.0	Des sociétés(1)	1
122.7	70.1	190.0	265.6	2,996.5	Des particuliers(2)	2
2.6	2.0	4.8	6.5	89.3	Sur le revenu de primes des compagnies d'assurance.	3
—	—	—	—	—	De toute autre nature sur les sociétés	4
—	0.2	—	16.0	47.5	Immobiliers	5
					De vente:	
69.4	71.9	—	206.0	1,878.7	Générale	6
46.0	52.5	82.8	104.7	1,147.3	Sur les carburants	7
—	—	—	—	1.0	Sur les boissons alcooliques	8
2.0	0.3	2.5	3.6	1.0	Sur les spectacles et les billets d'entrée	9
8.8	6.5	12.0	18.5	218.0	Sur le tabac	10
4.8(5)	—	—	2.5	58.2	Sur les autres biens et services	11
					Successions et biens transmis par décès:	
—	—	—	19.0	139.0	Droits de succession	12
3.9	3.1	6.7	—	57.2	Partie de l'impôt fédéral sur les biens transmis par décès(10).	13
					Primes des services de santé:	
27.0	12.9	—	—	333.3	Primes d'assurance hospitalière	14
2.0	6.1	55.0	70.0	450.4	Primes sur les soins médicaux	15
—	—	—	—	99.0	De feuille de paie	16
6.8	2.3	4.6	—	44.3	Autres	17
326.0	242.0	412.2	789.9	8,306.1	Total des impôts	18
36.0	59.5	321.4	202.0	1,207.4	Privilèges, licences et permis	19
					Ventes et prestations:	
—	0.9	2.7	7.9	34.9	Institutionnels	20
3.4	3.4	8.4	8.5	122.2	Entraînement de la main-d'oeuvre-fédéral	21
6.3	9.1	15.8	47.6	166.4	Autres	22
1.9	2.0	3.4	2.4	50.5	Amendes et pénalités	23
25.1	48.1	92.4	17.2	577.5	Intérêts, rabais, primes et échange sur devises étrangères.	24
25.4	26.6	58.2	68.5	524.1	Profits des entreprises propres, versés au budget.	25
1.2	31.3	5.4	16.0	153.6	Autres recettes	26
425.3	422.9	919.9	1,160.0	11,142.7	Recettes générales brutes de sources propres.	27

Voir renvoi(s) à la fin du tableau.

TABLE 1. Estimated Gross General Revenue — Concluded

Fiscal Year Ending March 31, 1972

No.	Revenue by source	Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.
		millions of dollars					
	Conditional transfers:						
28	From federal government	121.4	30.4	118.5	119.3	467.4	974.4
29	From local governments	—	—	--	0.4	4.9	—
30	Totals, conditional transfers ...	121.4	30.4	118.5	119.7	472.3	974.4
	Unconditional transfers from federal government:						
31	Statutory subsidies (Federal-provincial fiscal arrangements).	9.6	0.7	2.2	1.8	4.4	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements)(10).	110.1	20.8	94.6	94.0	446.5	—
33	Youth allowances (Federal-provincial Fiscal Revision Act)(10).	—	—	—	—	— 33.9	—
34	Established program (Interim Arrangements Act).	—	—	—	—	265.4	—
35	Share of income tax on power utilities(10).	1.1	0.2	1.8	0.1	3.3	11.4
36	Canada student loans	—	—	—	—	7.3	—
37	Grants-in-lieu of taxes on federal property.	—	—	—	1.3	—	—
38	Totals, unconditional transfers	120.8	21.7	98.6	97.2	693.0	11.4
39	Totals, transfers	242.2	52.1	217.1	216.9	1,165.3	985.8
40	Gross general revenue	410.1	90.0	496.8	466.1	4,353.7	5,277.3

(1) Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by the federal Department of Finance for all provinces except Quebec and Ontario. (2) Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec. (3) Includes \$96 million which is the estimated 1971-72 revenue from the tax paid by individuals towards medicare. (4) Not separable from item 1 at this time (5) N.S. tax on long distance telephone calls; Man. estimated revenue under the Manitoba Revenue Act 1964, Part 1. (6) Includes tax on meals, on hotel and motel accommodation and on all forms of telecommunications, levied under the education and health tax. (7) Estimated 1971-72 revenue from the tax paid by employers toward medicare. (8) Canada share of joint service program in lieu of opting out. (9) Municipal share of joint service program. (10) Estimates supplied by federal Department of Finance.

TABLEAU 1. Prévisions des recettes générales brutes — fin

Année financière se terminant le 31 mars 1972

Man.	Sask.	Alta.	B.C. — C.-B.	Total	Recettes, d'après la source	Nº
millions de dollars					Transferts conditionnels:	
144.6	120.7	245.2	241.0(8)	2,582.9	Provenant de l'administration publique fédéral	28
3.0	1.9	—	12.5(9)	22.7	Provenant des administrations publiques locales.	29
147.6	122.6	245.2	253.5	2,605.6	Total des transferts conditionnels	30
					Transferts inconditionnels provenant de l'administration publique fédérale:	
2.1	2.1	3.0	1.7	27.6	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
50.0	54.8	—	—	870.8	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces)(10).	32
—	—	—	—	— 33.9	Allocations aux jeunes (loi sur la révision des arrangements fiscaux entre le gouvernement fédéral et les provinces)(10).	33
—	—	—	—	265.4	Programme existant (loi sur les arrangements provisoires).	34
0.8	—	6.5	0.5	25.7	Partie de l'impôt sur le revenu des services d'utilité publique(10).	35
—	—	—	—	7.3	Prêts aux étudiants du Canada	36
—	—	—	0.5	1.8	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
52.9	56.9	9.5	2.7	1,164.7	Total des transferts inconditionnels	38
200.5	179.5	254.7	256.2	3,770.3	Total des transferts	39
625.8	602.4	1,174.6	1,416.2	14,913.0	Recettes générales brutes	40

(1) Perçus par l'administration publique fédérale pour toutes les provinces, sauf au Québec et en Ontario. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Québec et Ontario exceptées. (2) Perçus par l'administration publique fédérale pour toutes les provinces, sauf au Québec. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Québec excepté. (3) Comprend 96 millions de dollars, soit les recettes estimatives pour 1971-72 provenant des cotisations des particuliers au régime d'assurance-maladie. (4) Actuellement impossible à extraire du poste 1. (5) Nouvelle-Écosse: taxe sur les appels à longue distance; Manitoba: prévisions de recettes à percevoir aux termes de la Loi sur le revenu du Manitoba de 1964, 1ère partie. (6) Comprend la taxe sur les repas, le séjour en hôtel, motel, ainsi que sur toutes les formes de télécommunications, prélevée pour l'éducation et la santé. (7) Recettes estimatives pour 1971-72 provenant de la contribution des employeurs au régime d'assurance-maladie. (8) Participation de l'administration publique fédérale aux programmes conjoints destinés à compenser le retrait. (9) Participation municipale aux programmes conjoints. (10) Prévisions fournies par le ministère fédéral des Finances.

TABLE 2. Estimated Gross General Expenditure

Fiscal Year Ending March 31, 1972

No.	Expenditure by function	Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.
		millions of dollars					
1	Transportation and communication:						
2	Highways, roads and bridges	52.8	10.2	38.4	69.4	484.4	549.2
3	Other	0.1	--	0.6	1.0	9.8	1.4
3	Totals, transportation and communications	52.9	10.2	39.0	70.4	494.2	550.6
4	Health:						
5	Hospital care	60.4	11.3	132.9	70.9	786.6	744.6
6	Medicare	12.3	4.3	33.1	24.9	345.0	470.2
7	Other	10.9	2.9	32.8	10.2	34.6	343.4
7	Totals, health	83.6	18.5	198.8	106.0	1,166.2	1,558.2
8	Social welfare:						
9	Aid to aged and blind persons	4.2	2.6	0.9	14.2	45.0	31.0
10	Aid to unemployed and unemployables	38.4	4.9	42.3	20.3	332.2	236.7
11	Other	5.5	1.3	11.8	9.8	302.8	90.6
11	Totals, social welfare	48.1	8.8	55.0	44.3	680.0	358.3
12	Education:						
13	Schools operated by local authorities	75.0	13.5	76.6	108.7	869.8	1,059.5
14	Universities, colleges and other schools	43.3	11.7	59.2	40.2	448.1	470.2
15	Other	6.4	1.2	20.7	1.3	33.0	221.5
15	Totals, education	124.7	26.4	156.5	150.2	1,350.9	1,751.2
16	Natural resources and primary industries	24.1	4.8	17.3	20.5	147.9	176.5
17	Debt charges (exclusive of debt retirement)	43.2	8.2	64.0	34.4	278.6	439.2
18	Unconditional transfers to local governments	3.3	0.6	10.2	20.3	156.9	66.0
19	Home-owners' or real property tax subsidies	—	—	—	—	—	168.0
20	Other expenditures:						
21	General government	17.5	7.5	17.2	27.4	155.9	197.6
22	Protection of persons and property	8.9	1.7	10.8	8.7	182.6	238.7
23	Recreational and cultural services	4.8	2.3	2.7	4.5	32.8	49.8
24	Trade and industrial development	61.3	3.2	5.9	6.3	80.8	26.8
25	Contributions to government enterprises	14.3	—	1.8	4.3	—	—
26	Other	13.3	3.1	8.1	1.9	66.5	124.1
26	Totals, other expenditures	120.1	17.8	46.5	53.1	518.6	637.0
27	Gross general expenditure (exclusive of debt retirement).	500.0	95.3	587.3	499.2	4,793.3	5,705.4
28	Amounts included in the above expenditure functions in respect of manpower training.	5.2	1.7	5.1	4.2	42.6	39.7

(1) Includes home-owners' grants applicable to education \$60 million.

TABLEAU 2. Prévisions des dépenses générales brutes

Année financière se terminant le 31 mars 1972

Man.	Sask.	Alta.	B.C. - C.-B.	Total	Dépenses, par fonction	N°
millions de dollars						
49.6	82.7	105.7	159.2	1,601.6	Transports et communications:	
--	--	--	--	12.9	Routes, chaussées et ponts	1
					Autres	2
49.6	82.7	105.7	159.2	1,614.5	Total, transports et communications	3
115.3	113.9	241.0	251.7	2,528.6	Santé:	
66.5	36.4	101.8	70.0	1,164.5	Soins hospitaliers	4
19.2	20.0	12.9	95.5	582.4	Soins médicaux publics	5
					Autres	6
201.0	170.3	355.7	417.2	4,275.5	Total, santé	7
0.1	1.4	4.1	12.2	115.7	Bien-être social:	
43.4	36.6	62.6	99.2	916.6	Aide aux vieillards et aux aveugles	8
25.0	11.8	23.8	24.8	507.2	Aide aux chômeurs et aux inemployables	9
					Autres	10
68.5	49.8	90.5	136.2	1,539.5	Total, bien-être social	11
107.9	91.2	224.2	241.5(1)	2,867.9	Éducation:	
64.8	70.7	172.0	146.8	1,527.0	Écoles gérées par les autorités locales	12
7.9	8.8	12.1	17.2	330.1	Universités, collèges et autres écoles	13
					Autres	14
180.6	170.7	408.3	405.5	4,725.0	Total, éducation	15
43.1	34.8	58.7	86.5	614.2	Resources naturelles et industries primaires	16
28.2	44.2	80.5	0.9	1,021.4	Service de la dette (remboursement de la dette exclu)	17
5.0	--	41.5	47.7	351.9	Transferts inconditionnels aux administrations publiques locales	18
--	12.8	16.3	6.7	203.8	Subventions aux propriétaires d'habitation	19
19.9	27.5	61.0	57.0	588.5	Autres dépenses:	
20.2	17.8	45.7	41.7	576.8	Administration générale	20
5.0	6.4	10.7	11.2	130.2	Protection des personnes et des biens	21
7.6	4.2	5.3	4.2	205.6	Loisirs et culture	22
--	--	--	--	20.4	Développement du commerce et de l'industrie	23
16.2	3.0	17.9	16.0	270.1	Contributions aux entreprises publiques	24
					Autres	25
68.9	58.9	140.6	130.1	1,791.6	Total, autres dépenses	26
644.9	624.2	1,297.8	1,390.0	16,137.4	Dépenses générales brutes (remboursement de la dette exclu)	27
3.4	3.4	8.4	8.5	122.2	Montants inclus dans les dépenses ci-dessus en rapport avec l'entraîne- ment de la main-d'oeuvre.	28

(1) Inclus des subventions aux propriétaires d'habitations pour \$60 millions applicable à l'éducation.

TABLE 3. Reconciliation of Provincial Estimated Revenue with
Estimated Gross General Revenue (Table 1)

Fiscal Year Ending March 31, 1972

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.
		millions of dollars					
1	Ordinary revenue per provincial estimates	268.7	84.2	384.0	452.3	3,880.5	4,578.4
	Add:						
2	Revenue deducted from expenditure	140.7	—	118.0	2.2	385.0	6.7
3	Expenditure deducted from revenue	0.5	0.2	1.2	2.3	12.9	26.7
4	Revenue of administrative or special funds	25.6	13.6	3.4	2.5	355.2	866.2
5	Capital account revenue	—	6.3	—	29.0	—	—
6	Adjustments to reconcile tax collection agreements revenue to federal estimates.	4.7	1.3	0.6	2.5	14.4	1.9
7	Adjustments for post-secondary education	—	—	—	—	—	—
8	Manpower	— 0.6	— 0.4	—	+ 0.8	— 0.4	— 0.7
9	Totals, additions	170.9	21.0	123.2	39.3	767.1	900.8
	Deduct:						
10	Refunds of current year's expenditure included in revenue ..	2.4	—	5.9	0.3	68.5	4.0
11	Refunds of current year's revenue included in expenditure ..	—	0.1	—	—	—	—
12	Revenue of working capital funds to be offset against expenditure.	—	—	0.3	0.2	—	—
13	Employees' contributions to pension plans	4.6	—	—	2.1	38.5	—
14	Offsets to adjust contributions to and from government enterprises to a net basis.	2.2	—	—	—	—	—
15	Refunds of previous years' revenue included in expenditure	—	—	—	—	14.5	—
16	Interfund eliminations	15.0	13.0	0.9	2.2	0.9	182.7
17	Adjustments to reconcile tax collections agreements to federal estimates.	5.1	—	3.3	4.3	171.4	13.8
18	Adjustments for post-secondary education	0.2	2.1	—	1.3	—	1.4
19	Other adjustments	—	—	—	15.1(2)	—	—
20	Totals, deductions	29.5	15.2	10.4	25.5	293.8	201.9
21	Estimated gross general revenue (Table 1 item 40)	410.1	90.0	496.8	466.1	4,353.8	5,277.3

(1) Represents capital revenue of \$68 millions as estimated by the province less \$58 millions considered to be non-revenue items.

(2) Represents municipal real property and business assessment taxes collected on behalf of municipalities. See also line 16, Table 4.

TABLEAU 3. Rapprochement entre les recettes prévisionnelles provinciales et les recettes prévisionnelles générales brutes (Tableau 1)

Année financière se terminant le 31 mars 1972

Man.	Sask.	Alta.	B.C. - C.-B.	Total		No
millions de dollars						
517.1	451.0	1,009.4	1,301.2	12,926.8	Recettes ordinaires selon les prévisions provinciales	1
					Additionner:	
24.3	151.8	—	2.9	831.6	Recettes déduites des dépenses	2
2.6	4.7	2.3	7.5	60.9	Dépenses déduites des recettes	3
171.0	135.3	218.7	81.2	1,872.7	Recettes des fonds administratifs ou spéciaux	4
—	—	10.0(1)	—	45.3	Recettes du compte capital	5
0.8	0.8	29.8	24.6	81.4	Rajustements destinés à ramener les recettes des arrangements fiscaux aux chiffres des prévisions fédérales.	6
—	—	2.6	—	2.6	Rajustements pour l'enseignement postsecondaire	7
- 3.7	- 6.4	- 0.1	—	- 11.5	Main-d'oeuvre	8
195.0	286.2	263.3	116.2	2,883.0	Total des additions	9
					Déduire:	
2.9	2.1	8.2	0.8	95.1	Remboursements de dépenses de l'année observée compris dans les recettes.	10
—	—	—	—	0.1	Remboursements de recettes de l'année observée compris dans les dépenses.	11
—	—	0.3	—	0.8	Recettes des fonds de roulement devant avoir leur contrepartie aux dépenses.	12
—	4.1	19.8	—	69.1	Cotisations salariales aux régimes de pension	13
—	—	—	—	2.2	Rajustements pour mettre les versements faits aux entreprises publiques et les versements faits par ces dernières sur une base nette.	14
—	—	—	—	14.5	Remboursements de recettes de l'année précédente compris dans les dépenses.	15
64.1	110.7	39.1	0.4	429.0	Élimination des transactions entre fonds	16
18.4	17.6	30.7	—	264.6	Rajustements destinés à ramener les recettes des arrangements fiscaux aux chiffres des prévisions fédérales.	17
0.9	0.2	—	—	6.1	Rajustements pour l'enseignement postsecondaire	18
—	—	—	—	15.1	Autres rajustements	19
86.3	134.7	98.1	1.2	896.6	Total des déductions	20
625.8	602.5	1,174.6	1,416.2	14,913.2	Recettes prévisionnelles générales brutes (poste 40 du Tableau 1)	21

(1) Représente une recette de nature capitale de \$68 million telle qu'elle figure dans les prévisions des provinces, moins \$58 million pas considérés comme recettes.

(2) Représente les taxes foncières et taxes d'affaires municipales collectées pour le compte des municipalités. Voir également le poste 16 du Tableau 4.

TABLE 4. Reconciliation of Provincial Estimated Expenditure with Estimated Gross General Expenditure (Table 2)

Fiscal Year ending March 31, 1972

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É	N.S. — N.-É	N.B. — N.-B.	Qué.	Ont.
		millions of dollars					
1	Ordinary expenditure per provincial estimates	499.8	84.0	472.2	435.2	4,151.1(1)	5,875.6
	Add:						
2	Revenue deducted from expenditure	—	—	118.0	2.2	385.0	6.7
3	Expenditure deducted from revenue	0.5	0.2	1.2	2.3	12.9	26.7
4	Expenditure of administrative or special funds	25.9	13.9	3.0	2.2	352.2	797.4
5	Capital account expenditure	—	13.2	—	77.2	—	—
6	Totals, additions	26.4	27.3	122.2	83.9	750.1	830.8
	Deduct:						
7	Refunds of current year's expenditure included in revenue ..	2.4	—	5.9	0.3	68.5	4.0
8	Refunds of current year's revenue included in expenditure ..	—	0.1	—	—	—	—
9	Revenue of working capital funds to be offset against expenditure.	—	—	0.3	0.2	—	—
10	Employees contributions to pension plans	4.6	—	—	2.1	38.5	—
11	Offsets to adjust contributions to and from government enterprises to a "net" basis.	2.2	—	—	—	—	—
12	Estimated debt retirement included in estimated expenditure	2.0	2.9	—	—	—	—
13	Non-expenditure items included in provincial expenditure ...	—	—	—	—	—	814.4
14	Estimated capital revenue to be offset against capital expenditure.	—	—	—	—	—	—
15	Interfund eliminations	15.0	13.0	0.9	2.2	0.9	182.7
16	Other adjustments	—	—	—	15.1(2)	—	—
17	Totals, deductions	26.2	16.0	7.1	19.9	107.9	1,001.1
18	Estimated gross general expenditure (Table 2, item 27) ...	500.0	95.3	587.3	499.2	4,793.3	5,705.3

(1) Represents estimated ordinary expenditure of \$3,981.5 million, together with \$169.6 million for debt services.

(2) Represents municipal real property and business assessment paid to municipalities. See also line 19, Table 3.

TABLEAU 4. Rapprochement entre les dépenses prévisionnelles provinciales et les dépenses prévisionnelles générales brutes (Tableau 2)

Année financière se terminant le 31 mars 1972

Man.	Sask.	Alta.	B.C. — C.-B.	Total		N ^o
millions de dollars						
516.8	383.1	1,009.2	1,300.7	14,727.7	Dépenses ordinaires selon les prévisions provinciales	1
					Additionner :	
24.3	151.8	—	2.9	690.9	Recettes déduites des dépenses	2
2.6	4.7	2.3	7.5	60.9	Dépenses déduites des recettes	3
175.4	133.8	183.5	80.1	1,767.4	Dépenses des fonds administratifs ou spéciaux	4
—	67.7	173.5	—	331.6	Dépenses du compte capital	5
202.3	358.0	359.3	90.5	2,850.8	Total des additions	6
					Déduire :	
2.9	2.1	8.2	0.8	95.1	Remboursements de dépenses de l'année observée compris dans les recettes.	7
—	—	—	—	0.1	Remboursements de recettes de l'année observée compris dans les dépenses.	8
—	—	0.3	—	0.8	Recettes des fonds de roulement devant avoir leur contrepartie aux dépenses.	9
—	4.1	19.8	—	69.1	Cotisations salariales aux régimes de pension	10
—	—	—	—	2.2	Rajustements pour mettre les versements faits aux entreprises publiques et les versements faits par ces dernières sur une base nette.	11
7.2	—	3.3	—	15.4	Montant estimatif des remboursements de dette inclus dans les dépenses estimatives.	12
—	—	—	—	814.4	Articles inclus dans les dépenses estimatives des provinces et n'ayant pas le caractère de dépenses.	13
—	—	—	—	—	Recettes estimatives de nature capitale devant avoir une contrepartie aux dépenses.	14
64.1	110.7	39.1	0.4	429.0	Elimination des transactions entre fonds	15
—	—	—	—	15.1	Autres rajustements	16
74.2	116.9	70.7	1.2	1,441.2	Total des déductions	17
644.9	624.2	1,297.8	1,390.0	16,137.3	Dépenses prévisionnelles générales brutes (poste 27 du Tableau 2)	18

(1) Représente l'estimation des dépenses ordinaires \$3,981.5 million, ainsi que le service de la dette \$169.6 million.

(2) Représente les taxes foncières et taxes d'affaires municipales versées aux municipalités: Voir également le poste 19 du Tableau 3.

TABLE 5. Estimated Conditional Transfers from Other Governments

Fiscal Year Ending March 31, 1972

No.		Nfld. T.-N.	P.E.I. Î.-P.-É.	N.S. N.-É.	N.B. N.-B.	Qué.	Ont.
		millions of dollars					
	From federal government:						
1	General government	—	2.8	—	4.4	5.0	0.3
2	Protection of persons and property	0.4	0.4	0.5	0.1	7.8	1.1
	Transportation and communications:						
3	Trans-Canada highway	—	—	10.0	1.5	10.4	—
4	Roads to resources	—	—	—	—	—	—
5	Atlantic development board	—	0.4	0.5	—	—	—
6	Other highways roads and bridges	—	3.4	7.0	16.7	49.2	4.2
7	Totals, transportation and communications	—	3.8	17.5	18.2	59.6	4.2
	Health:						
8	Hospital construction	—	1.1	—	—	—	—
9	Hospital care	23.6	5.1	40.8	29.5	—	364.1
10	Medicare	12.4	2.8	19.5	15.5	150.0	205.5
11	Other	1.8	.6	0.7	1.5	—	5.3
12	Totals, health	37.8	9.6	61.0	46.5	150.0	574.9
	Social welfare:						
13	Aid to aged and blind	1.2	0.1	0.3	—	—	—
14	Aid to disabled	—	—	—	—	—	—
15	Aid to unemployed	—	4.1	15.2	14.2	—	3.7
16	Canada Assistance Plan	20.4	—	—	0.9	—	159.3
17	Other social welfare	2.0	—	3.6	5.2	19.5	24.9
18	Totals, social welfare	23.6	4.2	19.1	20.3	19.5	187.9
19	Recreational and cultural services	0.1	0.4	—	0.8	0.1	0.1
	Education:						
20	School operated by local authorities	0.1	1.9	—	6.2	—	—
21	Universities, colleges and other schools	6.6	2.0	0.9	0.6	6.6	0.6
22	Post-secondary education	6.3	1.4	16.0	8.2	140.0	175.3
23	Other	0.1	0.4	1.2	0.2	28.5	20.9
24	Totals, education	13.1	5.7	18.1	15.2	175.1	196.8
25	Natural resources	3.9	2.3	1.7	7.8	9.5	9.1
26	Trade and industrial development	40.3	0.1	—	4.5	15.5	—
27	Local government planning and development	1.3	0.2	0.3	1.5	2.0	—
	Other expenditures:						
28	Housing	—	0.7	0.3	—	19.1	—
29	Other	0.9	0.2	—	—	4.2	—
30	Totals, other expenditures	0.9	0.9	0.3	—	23.3	—
31	Totals, conditional transfers from federal government	121.4	30.4	118.5	119.3	467.4	974.4
	From local governments:						
32	Protection of persons and property	—	—	—	—	—	—
33	Transportation and communications	—	—	—	—	2.9	—
34	Health	—	—	—	—	2.0	—
35	Social welfare	—	—	—	—	—	—
36	Education	—	—	—	0.3	—	—
37	Other	—	—	—	0.1	—	—
38	Totals, conditional transfers from local governments ..	—	—	—	0.4	4.9	—
39	Totals, conditional transfers from other governments	121.4	30.4	118.5	119.7	472.3	974.4

(1) No detailed breakdown of conditional transfers available for British Columbia

TABLEAU 5. Prévisions des transferts conditionnels provenant des autres administrations publiques

Année financière se terminant le 31 mars 1972

Man.	Sask.	Alta.	B.C.(1) — C.-B.(1)	Total(1)		No
millions de dollars						
2.1	—	—	..	..	Provenant de l'administration publique fédérale:	
—	—	0.3	..	..	Administration générale	1
—	0.9	—	..	..	Protection des personnes et des biens	2
—	0.5	—	..	..	Transport et communications:	
—	—	—	..	..	Route transcanadienne	3
1.3	1.0	1.5	..	..	Voies d'accès aux ressources	4
—	—	—	..	..	Office d'expansion économique de la région atlantique	5
—	—	—	..	..	Autres routes, chaussées et ponts	6
1.3	2.4	1.5	..	..	Total, transports et communications	7
—	—	—	..	..	Santé:	
43.9	45.4	87.0	..	..	Construction d'hôpitaux	8
25.0	26.3	52.0	..	..	Soins hospitaliers	9
4.4	4.1	1.6	..	..	Soins médicaux publics	10
—	—	—	..	..	Autres	11
73.3	75.8	140.6	..	..	Total, santé	12
1.5	—	0.2	..	..	Bien-être social:	
1.3	—	0.7	..	..	Aides aux vieillards et aux aveugles	13
—	—	0.4	..	..	Aides aux invalides	14
28.2	16.8	37.6	..	..	Aide aux chômeurs	15
1.4	1.9	—	..	..	Assistance publique du Canada	16
—	—	—	..	..	Autres services de bien-être social	17
32.4	18.7	38.9	..	..	Total, bien-être social	18
—	0.1	—	..	..	Loisirs et culture	19
—	—	—	..	..	Education:	
5.8	—	—	..	..	Ecoles gérées par les administrations locales	20
19.2	16.2	60.8	..	..	Universités, collèges et autres écoles	21
—	—	—	..	..	Enseignement postsecondaire	22
—	—	—	..	..	Autres	23
25.0	16.2	60.8	..	..	Total, éducation	24
8.3	6.9	3.1	..	..	Ressources naturelles	25
0.3	0.4	—	..	..	Développement du commerce et de l'industrie	26
1.9	0.2	—	..	..	Planification et développement — administrations publiques locales ..	27
—	—	—	..	..	Autres dépenses:	
—	—	—	..	..	Logement	28
—	—	—	..	..	Autres	29
—	—	—	..	..	Total, autres dépenses	30
144.6	120.7	245.2	241.0	2,582.9	Total, transferts conditionnels de l'administration publique fédérale.	31
—	0.4	—	..	..	Provenant des administrations publiques locales:	
0.2	0.2	—	..	..	Protection des personnes et des biens	32
1.0	—	—	..	..	Transports et communications	33
—	1.3	—	..	..	Santé	34
—	—	—	..	..	Bien-être social	35
1.8	—	—	..	..	Education	36
—	—	—	..	..	Autres	37
3.0	1.9	—	12.5	22.7	Total, transferts conditionnels des administrations publiques locales.	38
147.6	122.6	245.2	253.5	2,605.6	Total, transferts conditionnels des autres administrations publiques.	39

(1) La ventilation des transferts conditionnels n'est pas disponible pour la Colombie-Britannique.

TABLE 6. Estimated Net General Revenue

Fiscal Year Ending March 31, 1972

No.		Nfld. — T.-N.	P.E.I. — Î.-P.-É	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.
		millions of dollars					
1	Gross general revenue (Table 1, Item 40).	410.1	90.0	496.8	466.1	4,353.7	5,277.3
	Deductions to arrive at net general revenue:						
2	Conditional transfers from federal government (Table 1, Item 28).	121.4	30.4	118.5	119.3	467.4	974.4
3	Conditional transfers from local governments (Table 1, Item 29).	—	—	..	0.4	4.9	—
4	Interest, discount, premium and foreign exchange (Table 1, Item 24).	5.3	2.4	35.0	5.5	59.8	286.7
	Institutional revenue from sales and services:						
5	Protection of persons and property.	0.1	—	0.1	..	—	2.9(
6	Health	0.3	1.7	0.5	2.8	—	—
7	Social Welfare	0.4	0.9	—	—	11.9	—
8	Education	—	0.2	0.8	0.8	—	—
9	Other	—	—	—	—	—	—
10	Sub-totals (Table 1, Item 20)	0.8	2.8	1.4	3.6	11.9	2.9
11	Totals, deductions	127.5	35.6	154.9	128.8	544.0	1,264.0
12	Net general revenue	282.6	54.4	341.9	337.3	3,809.7	4,013.3

(1) Institutional revenue relating to other functions not available.

TABLEAU 6. Prévisions des recettes générales nettes

Année financière se terminant le 31 mars 1972

Man.	Sask.	Alta.	B.C. — C.-B.	Total		Nº
millions de dollars						
625.8	602.4	1,174.6	1,416.2	14,913.0	Recettes générales brutes (Poste 40 du Tableau 1).	1
					Pour obtenir les recettes générales nettes, déduire:	
144.6	120.7	245.2	241.0	2,582.9	Transferts conditionnels provenant de l'administration publique fédérale (Poste 28 du Tableau 1).	2
3.0	1.9	—	12.5	22.7	Transferts conditionnels provenant des administrations publiques locales (Poste 29 du Tableau 1).	3
25.1	48.1	92.4	17.2	577.5	Intérêts, rabais, primes et échange sur devises étrangères (Poste 24 du Tableau 1).	4
					Recettes institutionnelles provenant des ventes et prestations:	
—	..	0.4	0.2	3.7	Protection des personnes et des biens	5
—	0.7	..	5.2	11.2	Santé	6
—	—	0.1	2.3	15.6	Bien-être social	7
—	0.2	2.2	0.1	4.3	Éducation	8
—	—	..	0.1	0.1	Autres	9
—	0.9	2.7	7.9	34.9	Total partiel (Poste 20 du Tableau 1) ...	10
172.7	171.6	340.3	278.6	3,218.0	Total des déductions	11
453.1	430.8	834.3	1,137.6	11,695.0	Recettes générales nettes	12

(1) Les recettes institutionnelles imputables aux autres fonctions ne sont pas disponibles.

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars

NEWFOUNDLAND - TERRE-NEUVE

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	11.8	13.8	18.0	23.9	27.3
Corporation income tax - Impôts sur le revenu des sociétés	5.5	8.2	10.3	9.4	7.7
General sales tax - Taxe générale de vente	29.1	35.3	39.5	38.4	48.3
Motor fuel tax - Taxe de vente sur les carburants	14.0	18.3	19.3	21.6	23.8
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	3.1	5.7	6.2	6.4	8.0
Privileges, licences and permits - Privilèges, licences et permis	13.7	14.5	13.7	13.3	17.0
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	11.6	18.5	19.9	18.8	35.8
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	64.0	65.2	67.0	115.6	121.4
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	78.9	83.0	96.4	101.4	120.8
Gross general revenue - Recettes générales brutes	231.7	262.5	290.3	348.8	410.1
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	11.7	9.7	15.2	16.1	17.5
Protection of persons and property - Protection des personnes et des biens	6.6	8.0	8.1	9.0	8.9
Transportation and communications - Transports et communications	53.4	58.0	55.1	52.4	52.9
Health - Santé	49.6	56.6	59.9	79.4	83.6
Social welfare - Bien-être social	41.0	44.5	41.6	42.3	48.1
Education - Éducation	82.8	74.1	83.5	93.6	124.7
Natural resources and primary industries - Ressources naturelles et industries primaires	13.5	13.5	12.7	10.8	24.1
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	18.8	27.0	28.9	32.5	43.2
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	3.6	4.6	2.7	2.7	3.3
All other expenditures - Toutes autres dépenses	23.1	15.6	16.8	72.2	93.7
Gross general expenditure - Dépenses générales brutes	304.1	311.6	324.5	411.0	500.0
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 72.4	- 49.1	- 34.2	- 62.2	- 89.9

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

PRINCE EDWARD ISLAND - ÎLE-DU-PRINCE-ÉDOUARD

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	2.4	2.7	3.2	3.8	4.8
Corporation income tax - Impôts sur le revenu des sociétés	1.0	1.0	1.3	1.1	1.2
General sales tax - Taxe générale de vente	4.1	4.7	6.9	7.2	9.2
Motor fuel tax - Taxe de vente sur les carburants	4.1	5.0	5.3	5.7	6.2
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	1.4	2.0	2.0	2.0	2.6
Privileges, licences and permits - Privilèges, licences et permis	1.2	1.5	2.3	1.8	2.1
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	6.6	9.2	7.4	9.9	11.8
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	12.7	13.7	22.7	27.5	30.4
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	15.0	15.2	18.0	22.8	21.7
Gross general revenue - Recettes générales brutes	48.5	55.0	69.1	81.8	90.0
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	2.6	2.7	4.8	6.1	7.5
Protection of persons and property - Protection des personnes et des biens	0.8	1.0	1.1	1.8	1.7
Transportation and communications - Transports et communications	12.3	11.1	10.6	10.3	10.2
Health - Santé	9.0	9.9	11.4	15.6	18.5
Social welfare - Bien-être social	8.1	7.3	7.0	7.8	8.8
Education - Éducation	10.3	13.0	15.8	20.3	26.4
Natural resources and primary industries - Ressources naturelles et industries primaires	2.6	2.3	5.1	4.3	4.8
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	5.8	6.9	7.0	8.1	8.2
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	0.5	0.5	0.6	0.6	0.6
All other expenditures - Toutes autres dépenses	1.5	1.4	4.7	4.8	8.6
Gross general expenditure - Dépenses générales brutes	53.5	56.1	68.1	79.7	95.3
Gross general revenue less gross general expenditure - Ecart entre les recettes générales brutes et les dépenses générales brutes	- 5.0	- 1.1	+ 1.0	+ 2.1	- 5.3

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

NOVA SCOTIA - NOUVELLE-ÉCOSSE

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	25.9	29.3	36.3	43.8	52.3
Corporation income tax - Impôts sur le revenu des sociétés	9.9	11.2	12.2	11.7	11.6
General sales tax - Taxe générale de vente	25.8	28.7	62.6	65.1	75.1
Motor fuel tax - Taxe de vente sur les carburants	28.6	31.5	35.9	38.6	41.2
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	2.9	3.2	3.2	3.7	7.1
Privileges, licences and permits - Privilèges, licences et permis	9.7	11.6	15.6	15.4	16.2
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	36.9	47.0	49.2	60.1	76.2
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	84.5	85.9	80.3	116.2	118.5
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	85.2	87.5	97.9	96.6	98.6
Gross general revenue - Recettes générales brutes	309.4	335.9	393.2	451.2	496.8
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	10.0	10.5	12.7	18.5	17.2
Protection of persons and property - Protection des personnes et des biens	7.0	8.7	4.6	9.2	10.8
Transportation and communications - Transports et communications	64.3	71.3	53.4	75.1	39.0
Health - Santé	68.9	81.4	113.9	182.5	198.8
Social welfare - Bien-être social	23.4	26.5	31.0	48.2	55.0
Education - Éducation	90.1	106.7	114.1	131.8	156.5
Natural resources and primary industries - Ressources naturelles et industries primaires	14.4	14.2	15.8	18.1	17.3
Debt charges (exclusive of debt retirement - Service de la dette (remboursement de la dette exclus)	29.8	38.2	50.8	63.3	64.0
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	5.1	5.5	8.2	9.3	10.2
All other expenditures - Toutes autres dépenses	10.0	15.3	13.7	15.4	18.5
Gross general expenditure - Dépenses générales brutes	323.0	378.3	418.2	571.4	587.3
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 13.6	- 42.4	- 25.0	- 120.2	- 90.5

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

NEW BRUNSWICK - NOUVEAU-BRUNSWICK

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	18.4	21.2	32.8	40.9	47.0
Corporation income tax - Impôts sur le revenu des sociétés	7.5	8.2	9.6	9.0	9.1
General sales tax - Taxe générale de vente	32.6	38.1	55.4	59.2	54.7
Motor fuel tax - Taxe de vente sur les carburants	24.2	26.4	28.6	29.9	34.5
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	26.3	27.9	33.9	34.6	41.7
Privileges, licences and permits - Privilèges, licences et permis	14.9	13.5	18.7	19.3	21.3
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	20.6	29.4	28.9	27.8	40.9
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	64.9	70.8	66.2	112.7	119.7
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	70.9	77.7	84.7	85.5	97.2
Gross general revenue - Recettes générales brutes	280.3	313.2	358.8	418.9	466.1
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	12.6	12.1	21.1	15.9	27.4
Protection of persons and property - Protection des personnes et des biens	5.9	6.8	6.9	7.6	8.7
Transportation and communications - Transports et communications	69.7	50.5	43.5	68.8	70.4
Health - Santé	57.6	63.9	69.4	81.6	106.0
Social welfare - Bien-être social	18.7	26.0	24.7	29.5	44.3
Education - Éducation	93.0	122.2	128.6	144.3	150.2
Natural resources and primary industries - Ressources naturelles et industries primaires	13.5	16.1	14.3	21.0	20.5
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	22.8	25.9	30.4	33.9	34.4
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	11.8	14.1	13.5	18.7	20.3
All other expenditures - Toutes autres dépenses	13.2	9.1	11.2	17.7	17.0
Gross general expenditure - Dépenses générales brutes	318.8	346.7	363.6	439.0	499.2
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 38.5	- 33.5	- 4.8	- 20.1	- 33.1

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

QUÉBEC

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	527.6	697.0	825.0	940.0	1,176.0
Corporation income tax - Impôts sur le revenu des sociétés	153.7	184.5	172.0	175.0	189.0
General sales tax - Taxe générale de vente	465.9	489.3	519.9	562.9	585.1
Motor fuel tax - Taxe de vente sur les carburants	217.7	264.3	285.0	298.3	318.6
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	189.4	230.9	248.9	276.8	393.8
Privileges, licences and permits - Privilèges, licences et permis	231.2	198.1	198.0	232.4	255.6
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	112.3	119.7	148.1	195.5	270.3
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	191.9	179.0	226.0	338.9	472.3
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	401.8	469.0	491.1	765.4	693.0
Gross general revenue - Recettes générales brutes	2,491.5	2,831.8	3,114.0	3,785.2	4,353.7
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	93.1	93.3	178.8	217.7	155.9
Protection of persons and property - Protection des personnes et des biens	92.5	104.7	89.7	147.3	182.6
Transportation and communications - Transports et communications	313.0	307.8	340.3	345.1	494.2
Health - Santé	625.2	674.7	706.0	960.5	1,166.2
Social welfare - Bien-être social	381.8	464.7	462.7	506.8	680.0
Education - Éducation	750.1	800.4	1,026.7	1,191.8	1,350.9
Natural resources and primary industries - Ressources naturelles et industries primaires	116.5	125.8	136.6	140.2	147.9
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	96.1	124.2	126.0	195.5	278.6
Unconditional transfers to other level of government - Transferts inconditionnels aux autres échelons de l'administration publique	120.4	125.8	131.0	148.1	156.9
All other expenditures - Toutes autres dépenses	63.3	61.8	119.1	166.7	180.1
Gross general expenditure - Dépenses générales brutes	2,652.0	2,883.2	3,316.9	4,019.7	4,793.3
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 160.5	- 51.4	- 202.9	- 234.5	- 439.6

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

ONTARIO

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
millions de dollars - millions of dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	551.0	620.5	749.0	898.0	1,040.7
Corporation income tax - Impôts sur le revenu des sociétés	276.6	304.7	407.0	457.0	290.0
General sales tax - Taxe générale de vente	442.4	493.1	640.3	692.9	759.0
Motor fuel tax - Taxe de vente sur les carburants	307.1	366.2	391.1	413.3	437.0
Health services premiums - Primes des services de santé	182.8	257.0	497.4	617.3	610.7
Other provincial taxes - Autres impôts provinciaux	148.5	205.0	190.7	198.6	222.7
Privileges, licences and permits - Privilèges, licences et permis	202.6	256.9	305.7	316.0	276.3
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	258.0	369.5	430.0	542.4	655.1
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	500.7	588.2	588.4	822.4	974.4
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	26.8	31.8	37.2	38.4	11.4
Gross general revenue - Recettes générales brutes	2,896.5	3,492.9	4,236.8	4,996.3	5,277.3
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	96.0	111.8	139.3	202.0	197.6
Protection of persons and property - Protection des personnes et des biens	116.3	160.0	176.1	188.4	238.7
Transportation and communications - Transports et communications	438.0	463.1	484.4	511.9	550.6
Health - Santé	766.3	923.9	1,189.2	1,536.0	1,558.2
Social welfare - Bien-être social	195.9	230.1	253.3	281.1	358.3
Education - Éducation	1,016.0	1,142.0	1,316.5	1,584.5	1,751.2
Natural resources and primary industries - Ressources naturelles et industries primaires	93.4	116.0	177.0	139.8	176.5
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	154.1	223.8	252.7	326.5	439.2
Unconditional transfers to other levels of Government - Transferts inconditionnels aux autres échelons de l'administration publique	52.4	60.4	49.9	52.0	66.4
All other expenditures - Toutes autres dépenses	63.1	180.4	218.3	282.6	368.7
Gross general expenditure - Dépenses générales brutes	2,991.5	3,611.5	4,256.7	5,104.8	5,705.4
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 95.0	- 118.6	- 19.9	- 108.5	- 428.1

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

MANITOBA

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	53.7	64.7	78.2	108.3	122.7
Corporation income tax - Impôts sur le revenu des sociétés	22.3	24.8	29.6	32.6	30.0
General sales tax - Taxe générale de vente	40.1	61.4	60.9	67.4	69.4
Motor fuel tax - Taxe de vente sur les carburants	40.8	41.8	41.6	43.9	46.0
Health services premiums - Primes des services de santé	13.1	13.5	56.9	28.6	29.0
Other provincial taxes - Autres impôts provinciaux	17.9	19.0	18.3	19.7	28.9
Privileges, licences and permits - Privilèges, licences et permis	24.1	23.7	29.7	26.5	36.0
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	43.6	56.1	39.5	54.0	63.3
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	85.5	82.0	127.3	132.9	147.6
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	49.8	47.2	49.2	47.2	52.9
Gross general revenue - Recettes générales brutes	390.9	434.2	531.2	561.1	625.8
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	13.2	13.4	14.1	18.4	19.9
Protection of persons and property - Protection des personnes et des biens	11.2	13.3	12.4	17.6	20.4
Transportation and communications - Transports et communications	47.4	51.9	50.2	49.6	49.6
Health - Santé	85.3	97.3	172.9	183.5	200.8
Social welfare - Bien-être social	28.3	36.7	35.4	44.1	68.5
Education - Éducation	110.9	134.5	149.0	161.4	180.6
Natural resources and primary industries - Ressources naturelles et industries primaires	27.4	32.1	25.0	30.8	43.1
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	21.0	22.9	20.9	22.7	28.2
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	8.9	5.1	10.2	10.6	5.0
All other expenditures - Toutes autres dépenses	25.0	18.0	16.6	17.8	28.8
Gross general expenditure - Dépenses générales brutes	378.6	425.2	506.7	556.5	644.9
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 12.3	+ 9.0	+ 24.5	+ 4.6	- 19.1

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

SASKATCHEWAN

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	48.6	55.0	67.8	73.8	70.1
Corporation income tax - Impôts sur le revenu des sociétés	15.6	19.6	22.1	18.7	14.1
General sales tax - Taxe générale de vente	52.4	65.5	70.7	68.0	71.9
Motor fuel tax - Taxe de vente sur les carburants	36.5	46.7	49.7	52.0	52.5
Health services premiums - Primes des services de santé	18.4	18.4	18.7	19.3	19.0
Other provincial taxes - Autres impôts provinciaux	7.3	10.7	9.6	10.5	14.4
Privileges, licences and permits - Privilèges, licences et permis	54.0	54.0	62.6	61.7	59.5
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	88.0	93.9	92.7	104.3	121.4
Conditional transfers from other levels of government - Transferts conditionnels des autres administrations publiques	80.4	93.1	112.1	116.7	122.6
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	31.7	20.2	18.1	46.0	56.9
Gross general revenue - Recettes générales brutes	432.9	477.1	524.1	571.0	602.4
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	13.6	15.4	17.5	23.8	27.5
Protection of persons and property - Protection des personnes et des biens	11.7	13.1	14.4	16.2	17.8
Transportation and communications - Transports et communications	65.9	72.4	75.4	80.3	82.7
Health - Santé	118.4	126.6	148.7	157.5	170.3
Social welfare - Bien-être social	33.4	33.5	35.9	41.2	49.8
Education - Éducation	102.4	116.3	131.8	144.5	170.7
Natural resources and primary industries - Ressources naturelles et industries primaires	24.6	29.8	27.0	29.2	34.8
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	35.4	37.9	39.7	44.4	44.2
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	-	-	0.1	-	-
All other expenditures - Toutes autres dépenses	22.0	22.1	22.1	23.8	26.4
Gross general expenditure - Dépenses générales brutes	427.4	467.1	512.6	560.9	624.2
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 5.5	+ 10.0	+ 11.5	+ 10.1	- 21.8

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

ALBERTA

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	79.8	98.3	125.7	163.9	190.0
Corporation income tax - Impôts sur le revenu des sociétés	39.9	49.9	56.6	55.4	53.8
General sales tax - Taxe générale de vente	-	-	-	-	-
Motor fuel tax - Taxe de vente sur les carburants	50.7	70.0	77.8	80.7	82.8
Health services premiums - Primes des services de santé	-	12.8	21.9	48.6	55.0
Other provincial taxes - Autres impôts provinciaux	7.1	9.1	8.2	20.9	30.6
Privileges, licences and permits - Privilèges, licences et permis	254.2	322.9	315.1	304.0	321.4
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	83.3	129.7	90.6	107.4	186.3
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	131.0	151.1	187.7	220.8	245.2
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	14.2	17.3	18.0	18.7	9.5
Gross general revenue - Recettes générales brutes	660.2	861.1	901.6	1,020.4	1,174.6
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	13.9	18.4	33.0	50.4	61.0
Protection of persons and property - Protection des personnes et des biens	30.4	34.9	36.2	46.3	45.7
Transportation and communications - Transports et communications	99.1	88.5	101.3	102.3	105.7
Health - Santé	169.0	213.3	264.7	320.0	355.7
Social welfare - Bien-être social	74.8	66.8	73.2	80.8	90.5
Education - Éducation	273.9	283.1	328.4	366.4	408.3
Natural resources and primary industries - Ressources naturelles et industries primaires	39.7	50.9	47.5	50.4	58.7
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	2.6	44.5	6.2	11.5	80.5
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	27.4	33.5	36.5	41.0	41.5
All other expenditures - Toutes autres dépenses	29.3	36.4	38.9	59.8	50.2
Gross general expenditure - Dépenses générales brutes	760.1	870.3	965.9	1,128.9	1,297.8
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 99.9	- 9.2	- 64.3	- 108.5	- 123.2

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

BRITISH COLUMBIA - COLOMBIE-BRITANNIQUE

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers	142.9	161.8	190.2	223.8	265.6
Corporation income tax - Impôts sur le revenu des sociétés	64.0	48.2	72.4	73.6	77.5
General sales tax - Taxe générale de vente	167.2	179.3	183.2	200.5	206.0
Motor fuel tax - Taxe de vente sur les carburants	66.3	70.2	72.8	79.3	104.7
Health services premiums - Primes des services de santé	11.3	52.4	56.0	75.0	70.0
Other provincial taxes - Autres impôts provinciaux	34.4	36.5	38.6	40.8	66.1
Privileges, licences and permits - Privilèges, licences et permis	127.8	164.4	172.4	209.5	202.0
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	86.9	145.2	139.7	146.5	168.1
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	126.0	180.4	212.5	222.5	253.5
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	2.2	2.0	2.3	1.8	2.7
Gross general revenue - Recettes générales brutes	829.0	1,040.4	1,140.1	1,273.3	1,416.2
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	34.0	41.4	43.2	53.0	57.0
Protection of persons and property - Protection des personnes et des biens	28.8	33.0	30.5	38.1	41.7
Transportation and communications - Transports et communications	132.4	128.4	139.4	151.0	159.2
Health - Santé	187.0	249.4	308.9	381.6	417.2
Social welfare - Bien-être social	76.7	93.6	98.2	98.3	136.2
Education - Éducation	193.4	266.4	323.3	369.5	405.5
Natural resources and primary industries - Ressources naturelles et industries primaires	52.3	52.6	69.9	81.0	86.5
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	-	12.9	0.6	0.9	0.9
Unconditional transfers to other levels of Government - Transferts inconditionnels aux autres échelons de l'administration publique	27.8	39.5	44.5	47.7	47.7
All other expenditures - Toutes autres dépenses	68.0	31.6	42.1	32.9	37.6
Gross general expenditure - Dépenses générales brutes	800.4	948.8	1,100.6	1,254.0	1,389.5
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 28.6	+ 91.6	+ 39.5	+ 19.3	+ 26.7

TABLE 7. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Concluded

TABLEAU 7. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - fin

TOTALS, ALL PROVINCES - TOTAL, TOUTES LES PROVINCES

	1968	1969	1970 (Est)	1971 (Est)	1972 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôt sur le revenu des particuliers	1,462.1	1,764.3	2,126.2	2,520.2	2,996.5
Corporation income tax - Impôt sur le revenu des sociétés	596.0	660.3	793.1	843.5	684.0
General sales tax - Taxe générale de vente	1,259.6	1,395.4	1,639.4	1,761.6	1,878.7
Motor fuel tax - Taxe de vente sur les carburants	790.0	940.4	1,007.1	1,063.3	1,147.3
Health services premiums - Primes des services de santé	225.6	354.1	650.9	788.8	783.7
Other provincial taxes - Autres impôts provinciaux	438.3	550.0	559.6	614.0	815.9
Privileges, licences and permits - Privilèges, licences et permis	933.4	1,061.1	1,133.8	1,199.9	1,207.4
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	747.8	1,018.2	1,046.0	1,266.7	1,629.2
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	1,341.6	1,509.4	1,690.2	2,226.2	2,605.6
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	776.5	850.9	912.9	1,223.8	1,164.7
Gross general revenue - Recettes générales brutes	8,570.9	10,104.1	11,559.2	13,508.0	14,913.6
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	300.7	328.7	479.7	621.9	588.0
Protection of persons and property - Protection des personnes et des biens	311.2	383.5	380.0	481.5	577.0
Transportation and communications - Transports et communications	1,295.5	1,303.0	1,353.6	1,446.8	1,614.0
Health - Santé	2,136.3	2,497.0	3,045.0	3,898.2	4,275.0
Social welfare - Bien-être social	882.1	1,029.7	1,063.0	1,180.1	1,539.0
Education - Éducation	2,722.9	3,058.7	3,617.7	4,208.1	4,725.0
Natural resources and primary industries - Ressources naturelles et industries primaires	397.9	453.3	530.9	525.6	614.0
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	386.4	564.2	563.2	739.3	1,021.0
Unconditional transfers to other levels of Government - Transferts inconditionnels aux autres échelons de l'administration publique	257.9	289.0	297.2	330.7	351.0
All other expenditures - Toutes autres dépenses	318.5	391.7	503.5	693.7	829.0
Gross general expenditure - Dépenses générales brutes	9,009.4	10,298.8	11,833.8	14,125.9	16,136.0
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 438.5	- 194.7	- 274.6	- 617.9	- 1,223.0

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Provincial government finance;

REVENUE AND EXPENDITURE (ESTIMATES)

1972

Fiscal year ending March 31, 1973

Finances des administrations publiques provinciales

Government
Publications

RECETTES ET DÉPENSES (PRÉVISIONS)

(1972)

Année financière se terminant le 31 mars 1973

Canada. Bureau of Statistics
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STATISTICS CANADA — STATISTIQUE CANADA
Governments Division — Division des administrations publiques

PROVINCIAL GOVERNMENT FINANCE
Revenue and Expenditure (Estimates)

FINANCES DES ADMINISTRATIONS PUBLIQUES PROVINCIALES
Recettes et dépenses (Prévisions)

1972

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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

1972

(Fiscal Year Ending March 31, 1973)

Introduction

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ending March 31, 1973. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial treasurers together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "gross general revenue" and "gross general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

Because of the variation in accounting systems and financial reporting used by the provinces, adjustments to the provincial figures are necessary to achieve interprovincial comparability. The accuracy of such adjustments, and also of the breakdown of revenue and expenditure into the standard statistical categories (revenue classified by source and expenditure by function) depends upon the detail of the available sources of information.

Review of Estimates 1972-73

Estimated Revenue 1972-73

The gross general revenue of all provinces for the fiscal year ending March 31, 1973, is estimated at \$16,741.5 million and represents an increase of \$1,828.5 millions or 12.3 % over the corresponding estimate for the fiscal year ended March 31, 1972. This growth in provincial revenue is largely attributable to the natural growth in certain important tax bases, especially personal income tax, general sales and corporation income tax, and to the continued rapid increase in transfer payments from the federal government.

Total gross provincial tax revenue is expected to rise to \$9,284.6 millions for an increase of \$978.5 million or 6.60 percentage points of the anticipated total provincial revenue growth in 1972-73. Transfers from

FINANCE DES ADMINISTRATIONS PUBLIQUES PROVINCIALES

Recettes et dépenses (Prévisions)

1972

(Année financière se terminant le 31 mars 1973)

Introduction

On présente ici une analyse statistique des prévisions de recette et de dépense des administrations publiques provinciales pour l'année financière se terminant le 31 mars 1973. Les renseignements proviennent en premier lieu des budgets des dépenses et des exposés budgétaires présentés aux Parlements provinciaux par les trésoriers des provinces, ainsi que des prévisions de recette et de dépense des fonds et organismes spéciaux.

La "recette générale brute" et la "dépense générale brute" présentées ici ne peuvent se comparer avec la recette et les dépenses qui figurent dans les états financiers des administrations provinciales.

Le budget des dépenses de provinces présente les opérations financières dans un cadre comptable établi, alors que le présent bulletin vise à consigner des totaux fondamentalement homogènes et uniformes d'une province à l'autre, suivant un cadre statistique dont la portée et la nature diffèrent des comptes financiers des administrations publiques provinciales. Toutefois, ces statistiques se prêtent à des comparaisons intergouvernementales plus logiques que ne le permettraient les divers documents budgétaires.

Il s'ensuit donc que l'écart entre la "recette générale" et la "dépense générale" au sens du présent bulletin ne représente pas l'excédent ou le déficit budgétaire d'une province, mais qu'il doit être interprété en tenant compte du cadre conceptuel de la présente série statistique.

Étant donné que les systèmes comptables et les états financiers varient d'une province à l'autre, il a fallu ajuster les chiffres des provinces pour assurer la comparabilité interprovinciale. La précision de ces ajustements, ainsi que de la répartition des recettes et des dépenses en catégories statistiques types (classement des recettes par source et des dépenses par fonction) dépend du détail que renferment les sources existantes de renseignements.

Analyse des prévisions pour 1972-73

Prévisions des recettes, 1972-1973

Pour l'année financière se terminant le 31 mars 1973, les recettes générales brutes de l'ensemble des provinces sont estimées à 16,741.5 millions de dollars, soit 1,828.5 millions de dollars ou 12.3 % de plus que le chiffre estimatif correspondant de l'année financière terminée le 31 mars 1972. Cet accroissement des recettes provinciales est en grande partie attribuable à la croissance naturelle de certaines assiettes importantes d'impôt, en particulier l'impôt sur le revenu des particuliers, les taxes de ventes en général, et l'impôt sur le revenu des sociétés, et à l'accroissement rapide et continu des paiements de transfert de l'administration fédérale.

On prévoit que les recettes provinciales brutes produites par les impôts atteindront 9,284.6 millions de dollars, soit 978.5 millions de plus qu'en 1971-72. Cette augmentation représente 6.60 points de pourcentage de l'accroissement total

other levels of government (the bulk of which comes from the federal government) are expected to amount to \$4,348.6 million, for an increase of \$578.3 million accounting for 3.84 percentage points of the expected total provincial revenue increase. The other provincial revenue sources are expected to yield \$3,108.3 million or \$271.7 million more in 1972-73. This increase accounts for 1.86 percentage points of the estimated total provincial revenue growth in 1971-72.

Of the anticipated increase in tax revenue of \$978.5 million, \$486.0 million is expected to be generated by personal income tax and represents an increase of 16.2 % over the corresponding revenue of 1971-72, \$286.9 million is expected to be generated by general sales tax and would represent an increase of 15.3 % over the corresponding revenue of 1971-72, and \$96.8 million is expected to be generated by motor fuel tax and would represent an increase of 8.4 % over the corresponding revenue of 1971-72. Corporation income tax is expected to produce \$812.5 million in 1972-73 for an increase of \$128.5 million or 18.8 % over the previous year.

des recettes provinciales prévu pour 1972-73. On estime que les transferts provenant des autres échelons de l'administration publique (la presque totalité provenant de l'administration publique fédérale) atteindront 4,348.6 millions de dollars, soit 578.3 millions de plus que le chiffre correspondant de 1971-72. Cette augmentation représente 3.84 points de pourcentage de l'accroissement total des recettes provinciales prévu pour 1972-73. D'autre part, on s'attend à ce que les autres sources de revenu provinciales produisent 3,108.3 millions de dollars soit 271.7 millions de plus qu'en 1971-72. Cette augmentation représente 1.86 point de pourcentage de l'accroissement total des recettes provinciales prévu pour 1972-73.

De l'augmentation de 978.5 millions de dollars prévue pour les recettes produites par les impôts, on estime que 486.0 millions seront fournis par l'impôt sur le revenu des particuliers, soit 16.2 % de plus qu'en 1971-72, 286.9 millions de dollars seront produits par la taxe générale de vente, soit 15.3 % de plus qu'en 1971-72, et 96.8 millions de dollars proviendront de la taxe de vente sur les carburants soit 8.4 % de plus qu'en 1971-72. On prévoit que l'impôt sur le revenu des sociétés atteindra 812.5 millions de dollars en 1972-73, soit 128.5 millions ou 18.8 % de plus que l'année précédente.

The following table summarizes the more important tax changes introduced by the provinces in the current fiscal year and provides estimates of their revenue implications:

Le tableau suivant résume les modifications fiscales les plus importantes mises en vigueur par les provinces au cours de l'année avec estimations de leurs effets sur les recettes:

Tax changes by province

Modifications fiscales par province

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévision des gains ou pertes résultant de la modification
Newfoundland — Terre-Neuve	Tobacco tax — Taxe sur le tabac: Doubled — doublée	May — Mai 31, 1972	Gain of/de \$4,000,000 in/en 1972-73
Prince Edward Island — Île- du-Prince-Édouard	No change — Aucune modification	—	—
Nova Scotia — Nouvelle-Écosse	Health services tax — Taxe sur les services de santé: Transient accommodation will be subject to this tax — Est appliquée aux chambres d'hôtel et de motel.	—	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue
	Personal income tax — Impôt sur le revenu des particuliers: Increase of 8 percentage points from 30 1/2 % to 38 1/2 % of federal "basic" tax — Augmentation de 8 points de pour- centage, c'est-à-dire de 30 1/2 % à 38 1/2 % de l'impôt fédéral de base.	January — Janvier 1, 1972	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue
New Brunswick — Nouveau-Brunswick	No change — Aucune modification.	—	—
Québec	Personal income tax — Impôt sur le revenu des particuliers: 1. Increase of exemption from \$1,000 to \$1,500 for single persons and from \$2,000 to \$2,850 for married per- sons — L'exemption pour les céliba- taires passe de \$1,000 à \$1,500; celle pour les personnes mariées, de \$2,000 à \$2,850.	January — Janvier 1, 1972	No estimate of anticipated revenue loss available — L'estimation des pertes de recettes n'est pas connue
	2. 50 % of capital gains (losses) added to taxable income — 50 % des gains (pertes) de capital sont ajoutés au revenu imposable.	January — Janvier 1, 1972	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue
	Corporation income tax — Impôt sur le revenu des sociétés: 1. Deduction from income of interest costs on money borrowed to purchase shares in other companies — Deduc- tion du revenu des intérêts versés sur les emprunts contractés pour l'achat d'actions de compagnies.	January — Janvier 1, 1972	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue
	2. 50 % of capital gains added to tax- able income — 50 % des gains de ca- pital sont ajoutés au revenu imposa- ble.	January — Janvier 1, 1972	No estimate of anticipated revenue gain available — L'estimation des gains de recettes n'est pas connue
	Retail sales tax — Taxe de vente au détail: Industrial equipment purchased between April 19, 1971 and March 31, 1975 will be exempt from sales taxes — Exemption de la machinerie industrielle acquise entre le 19 avril 1971 et le 31 mars 1975.	April — Avril 19, 1972	No estimate of anticipated revenue loss available — L'estimation des pertes de recettes n'est pas connue.
	Security transfer tax — taxe sur le transfert des valeurs mobilières: Repealed — Abolie.	April — Avril 19, 1972	Loss of \$3,000,000 in 1971-72 — Perte de \$3,000,000 en 1971-72.

Tax changes by province - Continued

Modifications fiscales par province - suite

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévision des gains ou pertes résultant de la modification
Québec - Concluded fin	<p>Succession duties - Droits de succession:</p> <p>1. Direct line - Ligne directe: Total exemption where aggregate value of estate does not exceed: - \$100,000 in 1972 instead of \$75,000 - \$150,000 in 1973 instead of \$100,000 - Exonération portée de: - \$75,000 à \$100,000 en 1972 - \$100,000 à \$150,000 en 1973</p> <p>2. Collateral line - Ligne collatérale: Total exemption where aggregate value of estate does not exceed \$10,000 (instead of \$1,000) - Exonération portée de \$1,000 à \$10,000.</p>	<p>January - Janvier 1, 1972</p> <p>January - Janvier 1, 1973</p> <p>January - Janvier 1, 1973</p>	No estimate of anticipated revenue loss available - L'estimation des pertes de recettes n'est pas connue.
Ontario	<p>Property tax credits - Dégrèvement d'impôt foncier:</p> <p>1. Home owners - Propriétaires: \$90 plus 10 % of property tax paid minus 1 % of taxable income, up to a maximum credit of \$250 - \$90 plus 10 % de l'impôt foncier payé moins 1 % du revenu imposable; le dégrèvement maximal est de \$250.</p> <p>2. Renters - Locataires: \$90 plus 2 % of annual rent minus 1 % of taxable income up to a maximum credit of \$250. - \$90 plus 2 % du loyer annuel moins 1 % du revenu imposable; le dégrèvement maximal est de \$250.</p> <p>Retail sales tax - Taxe de vente de détail:</p> <p>1. A special rate of 10 % imposed on draught beer - Un taux spécial de 10 % est appliqué à la bière en fût.</p> <p>2. Payment of remuneration to vendors collecting retail sales tax discontinued - Abolition de la commission payée aux vendeurs percevant cette taxe.</p> <p>Gasoline and motor vehicle fuel tax - Taxe sur l'essence et les carburants:</p> <p>1. On gasoline increased by 1¢ per gallon from 18¢ to 19¢ - Augmentation de 1¢ le gallon (de 18¢ à 19¢) de la taxe sur l'essence.</p> <p>2. On motor vehicle fuel from 24¢ to 25¢ per gallon - Augmentation de 1¢ le gallon (de 24¢ à 25¢) de la taxe sur les carburants.</p> <p>3. Industrial and similar off-highway users of diesel fuel will be entitled to a tax refund of 17¢ per gallon - Ceux qui utilisent le carburant diesel à des fins industrielles ou encore à des fins autres que le transport routier ont droit à une remise de 17¢ le gallon.</p>	<p>1972 income tax returns - Déclaration d'impôt sur le revenu (1972)</p> <p>April - Avril 17, 1972</p> <p>May - Mai 1, 1972</p> <p>March - Mars 28, 1972</p> <p>March - Mars 28, 1972</p> <p>March - Mars 28, 1972</p>	<p>Loss of \$160,000,000 in the first year - Perte de 160 millions de dollars au cours de la première année.</p> <p>No estimate of anticipated revenue gain available - L'estimation des gains de recettes n'est pas connue.</p> <p>Gain of/de \$30,000,000 in/en 1972-73</p>

Tax changes by province - Continued

Modifications fiscales par province - suite

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévision des gains ou pertes résultant de la modification
Ontario - Concluded - fin	4. Payment of remuneration to vendors collecting gasoline and motor vehicle fuel tax discontinued - Abolition de la commission payée aux vendeurs percevant cette taxe.	May - Mai 1, 1972	Gain of/de \$12,000,000 in/en 1972-73
	Tobacco tax - Taxe sur le tabac: 1. Increased from 2.0¢ to 2.3¢ per 5 cigarettes - Augmentée de 2.0 à 2.3¢ sur chaque tranche de 5 cigarettes.	March - Mars 28, 1972	
	2. Increased from 2.5¢ per ounce or part thereof to 2.5¢ per half-ounce of tobacco - Augmentée de 2.5¢ par once ou fraction d'once à 2.5¢ par demi-ounce de tabac.	March - Mars 28, 1972	
	3. Increased on cigars from 1/2¢ per 5¢ retail price or part thereof to 1¢ on the first 7¢ of retail price, 2¢ on retail prices from 8¢ to 10¢ and thereafter, 1¢ more for every additional 5¢ range in retail price - Augmentée de 1/2¢ sur chaque tranche de 5¢ (ou fraction de tranche) du prix de vente au détail des cigares à 2¢ sur les premiers 7¢ du prix de vente au détail, à 2¢ sur la portion 8¢ à 10¢ et, enfin, à 2¢ sur chaque autre tranche de 5¢ du prix de vente au détail.	March - Mars 28, 1972	
	4. Payment of remuneration to vendors collecting tobacco tax will be discontinued - Abolition de la commission payée aux vendeurs percevant cette taxe.	May - Mai 1, 1972	
	Land transfer tax - Taxe sur le transfert de terrains: Increased from 0.2 and 0.4 per cent respectively to 0.3 per cent on the first \$35,000 and 0.6 per cent on any transaction valued above \$35,000 - Augmentée de 0.2 % à 0.3 % sur les premiers \$35,000 et de 0.4 % à 0.6 % sur l'excédent.	April - Avril 1, 1972	Gain of/de \$4,000,000 in/en 1971-72
Manitoba	Education property tax credit - Dégrèvement d'impôt foncier versé pour l'éducation: 1. Home owners paying school taxes in excess of \$140 receive a tax credit equal to \$140 less 1 % of taxable income - minimum tax credit \$50 - Les propriétaires payant des taxes scolaires supérieures à \$140 reçoivent un dégrèvement d'impôt égal à \$140 moins 1 % au revenu imposable; le dégrèvement minimal est de \$50. 2. Renters whose yearly rent equals \$140 or more receive a tax credit equal to \$140 less 1 % of taxable income - minimum tax credit \$50 - Les locataires dont le loyer annuel excède ou égale \$1,400 reçoivent un dégrèvement d'impôt égal à \$140 moins 1 % du revenu imposable; le dégrèvement minimal est de \$50.	1972 income tax returns - Déclaration d'impôt sur le revenu (1972)	Loss of \$28,000,000 in 1972 - Pert de \$28,000,000 en 1972.

Tax changes by province - Concluded
Modifications fiscales par province - fin

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévision des gains ou pertes résultant de la modification
Manitoba - Concluded - fin	Tax on spirits, wines and imported beer - Taxe sur les spiritueux, les vins et la bière importée: Increased from 5 % to 10 % except for table wine under \$3.00 per bottle on which there is no increase - Augmentée de 5 % à 10 %; le vin de table se vendant moins de \$3.00 la bouteille est exemptée de cette augmentation.	June - Juin 1, 1972	Gain of/de \$2,000,000 in/en 1972-73.
	Amusement tax - Taxe de divertissement: Increase in the basic exemption from \$0.60 to \$1.00 - L'exemption de base est augmentée de \$0.60 à \$1.00.	May - Mai 1, 1972	No estimate of anticipated revenue loss available - L'estimation des pertes de recettes n'est pas connue.
	Tobacco tax - Taxe sur le tabac: 1. Increased from 2/5¢ to 3/5¢ per cigarette - Augmentée de 2/5¢ à 3/5¢ par cigarette.	May - Mai 1, 1972	Gain of/de \$3,000,000 in/en 1972-73.
	2. Increase of 1¢ to 5¢ on cigars retailing in various price ranges - Augmentations variant de 1¢ à 5¢ sur les cigares, selon le prix de vente. 3. Increased by 2¢ per ounce on tobacco products other than cigars and cigarettes or 1¢ per half an ounce or part thereof - Augmentation de 2¢ par once sur les produits du tabac autres que les cigares et les cigarettes, ou de 1¢ par demi-once ou fraction de demi-once.		
	Mineral rights tax - Taxe sur les droits miniers: At 10¢ per acre on parcels of 40 acres and over held by corporations - 10¢ par acre sur les concessions de 40 acres et plus détenues par des sociétés.	January - Janvier 1, 1973	Gain of/de \$3,000,000 in/en 1973-74.
Saskatchewan	Education and Health tax - Taxe pour l'éducation et la santé: Elimination of the tax on meals of \$2.50 or less - Exonération des repas de \$2.50 ou moins.	April - Avril 1, 1972	Loss of \$750,000 in 1972-73 - Perte de \$750,000 en 1972-73.
Alberta	No change - Aucune modification	—	—
British Columbia - Colombie-Britannique	No change - Aucune modification	—	—

The following table shows what increases or decreases are expected in the yields of the main revenue sources of the individual provinces in 1972-73, both in absolute and percentage terms:

Dans le tableau suivant figurent les augmentations et les diminutions prévues pour les principales sources de revenu dans chaque province en 1971-72, en chiffres absolus et en pourcentage:

Estimated changes in revenue by main source from 1971-72 to 1972-73
Estimation de la variation des recettes, selon la source principale de 1971-72 à 1972-73

		Personal income tax — Impôt sur le revenu des particuliers	Corpor- ation income tax — Impôt sur le revenu des sociétés	General sales tax — Taxe générale de vente	Hospital insurance and medicare premiums — Primes d'assu- rance hospi- talière et primes sur les soins médicaux	Other taxes — Autres taxes	Non-tax revenue from own sources — Recettes provenant des sources propres excluant les impôts	Trans- fers — Trans- ferts	Gross- general revenue — Recettes géné- rales brutes
Newfoundland — Terre-Neuve	\$'000,000 %	5.8 21.2	2.9 37.7	7.9 16.4	— —	8.7 27.4	3.5 6.6	19.6 8.1	48.4 11.8
Prince Edward Island — Île-du-Prince- Édouard.	\$'000,000 %	1.5 31.2	0.4 33.3	2.8 30.4	— —	3.8 43.2	4.0 28.8	5.5 10.6	18.0 20.0
Nova Scotia — Nouvelle-Écosse	\$'000,000 %	26.9 51.4	2.8 24.1	6.8 9.1	— —	3.5 7.2	4.7 5.1	46.3 21.3	91.0 18.3
New Brunswick — Nouveau-Brunswick ...	\$'000,000 %	8.2 17.4	1.2 13.2	10.2 18.6	— —	4.6 6.0	0.9 1.4	30.9 14.2	56.0 12.0
Québec	\$'000,000 %	209.6 17.8	34.0 18.0	125.6 21.5	— —	59.2 8.3	23.2 4.4	111.2 9.5	562.8 12.9
Ontario	\$'000,000 %	138.9 13.3	60.0 20.7	96.0 12.6	— 112.7 — 18.5	65.7 10.0	79.0 8.5	197.2 20.0	524.1 9.9
Manitoba	\$'000,000 %	18.7 15.2	8.0 26.7	17.3 24.9	— —	5.9 7.9	24.0 24.2	34.5 17.2	108.4 17.3
Saskatchewan	\$'000,000 %	6.0 8.6	1.3 9.2	2.4 3.3	— 4.1 — 21.6	4.9 7.3	7.7 4.3	88.6 49.4	106.4 17.3
Alberta	\$'000,000 %	33.4 17.6	17.1 31.8	— —	5.0 9.1	3.1 2.7	59.0 11.6	18.7 7.3	136.4 11.1
British Columbia — Colombie-Britan- nique.	\$'000,000 %	37.0 13.9	0.8 1.0	17.9 8.7	10.0 14.3	19.5 11.4	65.7 17.8	25.8 10.1	176.4 12.1
Total	\$'000,000 %	486.0 16.2	128.5 18.8	286.9 15.3	— 101.8 — 13.0	178.9 9.1	271.7 9.6	578.3 15.3	1,828.4 12.1

Estimated Expenditure 1972-73

The total gross general expenditure of all provinces in 1972-73 is estimated at \$17,937.0 million and represents an increase of \$1,799.6 million or 11.2 % over the corresponding figure for 1971-72. Largely responsible for this substantial rise in provincial government expenditure are additional outlays for health accounting for \$817.2 million or 5.04 percentage points of the total, education accounting for \$332.2 million or 2.05 percentage points of the total, social welfare accounting for \$185.6 million or 1.15 percentage points of the same figure. The other expenditure functions are expected to exceed their 1971-72 levels by \$463.7 million and account for 2.89 percentage points of the total increase in gross provincial government spending.

The following table shows what increases are expected in outlays on the main expenditure functions of the individual provinces in 1972-73, both in absolute and percentage terms:

Prévisions des dépenses, 1972-73

Selon les estimations, les dépenses générales brutes totales de l'ensemble des provinces pour 1972-73 s'établiront à 17,937.0 millions de dollars, soit 1,799.6 million de dollars ou 11.2 % de plus que le chiffre correspondant de 1971-72. Cet accroissement considérable des dépenses provinciales est en grande partie attribuable aux augmentations des dépenses dans les secteurs suivants: services de santé, 817.2 millions de dollars ou 5.04 points de pourcentage de la hausse totale; éducation 332.2 millions de dollars ou 2.05 points de pourcentage de la hausse totale; services de bien-être social, 185.6 millions de dollars ou 1.15 point de pourcentage de la hausse totale. Il est prévu que les dépenses pour les autres fonctions dépasseront de 463.7 millions de dollars celles de 1971-72 et représenteront 2.89 points de pourcentage de l'augmentation totale des dépenses brutes des provinces.

Dans le tableau suivant figurent les augmentations prévues des dépenses par principales fonctions pour chaque province en 1972-73, en chiffres absolus et en pourcentage:

Estimated changes in expenditures by Main Function from 1971-72 to 1972-73

Estimation de la variation des dépenses, selon les principaux secteurs de 1971-72 à 1972-73

		Education — Éducation	Health — Santé	Social Welfare — Bien-être social	Trans- portation and commu- nications — Transports et communi- cations	Debt charges — Services de la dette	Other expen- ditures including transfers — Autres dépenses comprenant les trans- ferts	Gross general expen- ditures — Dépenses générales brutes
Newfoundland — Terre-Neuve	\$'000,000	18.9	35.3	8.9	20.3	13.3	— 44.9	51.8
	%	15.2	42.2	18.5	38.4	30.8	— 30.4	10.4
Prince Edward Island — Île-du-Prince- Édouard	\$'000,000	4.3	4.0	—	1.1	0.6	4.3	14.3
	%	16.3	21.6	—	10.8	7.3	18.5	15.0
Nova Scotia — Nouvelle-Écosse	\$'000,000	2.7	— 38.3	— 11.7	33.8	17.2	22.4	26.1
	%	1.7	— 19.3	— 21.3	86.7	26.9	30.3	4.4
New Brunswick — Nouveau-Brunswick	\$'000,000	24.9	17.9	7.5	4.8	4.0	11.0	70.1
	%	16.6	16.9	16.9	6.8	11.6	11.7	14.0
Québec	\$'000,000	100.9	194.5	40.0	33.1	— 26.0	93.1	435.6
	%	7.5	16.7	5.9	6.7	— 9.3	11.3	9.1
Manitoba	\$'000,000	139.0	470.6	61.1	32.7	88.3	— 134.0	657.7
	%	7.9	30.2	17.1	5.9	20.1	— 12.8	11.5
Saskatchewan	\$'000,000	16.4	13.2	13.1	4.0	14.4	18.9	80.0
	%	9.1	6.6	19.1	8.1	51.1	16.2	12.4
Alberta	\$'000,000	8.1	26.0	25.7	2.2	0.8	15.4	78.2
	%	4.7	15.3	51.6	2.7	0.2	14.5	12.5
British Columbia — Colombie- Britannique	\$'000,000	47.2	51.0	27.8	7.9	25.8	21.7	181.4
	%	11.6	14.3	30.7	7.5	32.0	8.4	14.0
Total	\$'000,000	— 30.2	43.0	13.2	22.6	30.2(1)	125.6	204.4
	%	— 7.4	10.3	9.7	14.2	—	46.3	14.7
Total	\$'000,000	332.2	817.2	185.6	162.5	168.6	133.5	1,799.6
	%	7.0	19.1	12.1	10.1	16.5	4.6	11.2

(1) Includes \$30 million in respect of the British Columbia Regional Hospital Districts Financing Authority and British Columbia School Districts Capital Financing Authority which were not covered by the series in previous years; year-over-year comparison here is thus not valid. — La British Columbia Regional Hospital Districts Financing Authority et La British Columbia School Districts Capital Financing Authority, qui n'étaient pas prises en considération dans les publications antérieures, contribuent pour \$30 millions de ce montant; la comparaison d'une année à l'autre n'est pas valide dans ce cas.

Present Federal-Provincial Fiscal Arrangements

Sharing of tax Fields. — Under the arrangements which prevailed between 1962 and 1972, the federal government partially withdrew from the income and estate tax fields to allow for the imposition of corresponding provincial levies(1). The mechanism used in the process consisted in abating by a given percentage, federal tax otherwise payable, thus making it possible for the province to impose corresponding taxes equal to or somewhat higher than the abatement provided. Under the present arrangements, the abatement mechanism has largely been abandoned as far as personal income tax is concerned. In this field, it exists only to help provide fiscal compensation to Quebec for having assumed full responsibility for programs which, in the other provinces, are financed partially or entirely by the federal government; the Quebec abatement is equal to 24 percentage points of the federal personal income tax. In the other provinces, provincial personal income tax is expressed as a percentage of federal personal income tax, but there is no abatement of the federal levy(1). Under the present fiscal arrangements, the federal government maintains the abatement which prevailed between 1967 and 1972 in the field of corporation income tax to facilitate the imposition of corresponding provincial levies. Thus, federal corporation income tax rates continue to be subject to an abatement of 10 % in all provinces. The 1972-77 arrangements also maintain the situation that prevailed from 1967-72 with regard to the sharing of federal income tax on publicly owned power utilities and 95 % of this revenue continues to be remitted to the provinces. A new feature of the new arrangements is that tax-sharing has been extended to the taxation of the undistributed profits of corporation; 20 % of the federal receipts from this source is turned over to the provinces.

The new arrangements became operative on April 1, 1972 and will run until March 31, 1977. As part of these arrangements, the federal government has entered into tax collection agreements under which it collects the provincial personal income taxes for all provinces except Quebec, the provincial corporation income taxes for all provinces except Ontario and Quebec, the provincial gift taxes for all provinces except Quebec and Alberta, and the provincial succession duties for the four Maritime Provinces and for Manitoba and Saskatchewan(2).

Equalization. — The equalization formula for 1967-72 took into account 16 provincial income sources while the formula for 1972-77 is based on 19 sources. For each income source a base was chosen which is as close as possible to the actual base of the income source in all provinces. The percentage of the total base attributed to a particular province was to be calculated along with the percentage of the population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total income in all provinces from a particular source gives the equalization payment for the income source in the province. The total equalization payment for the province was the sum of the payments for each income source.

- (1) The federal government also remitted to the provinces without succession duties, 75 % of the estate tax collections in respect of decedents domiciled in those provinces. Under the federal tax reform which took effect on January 1, 1972, the rates of federal personal income tax were adjusted to take account of a provincial tax at the rate of 30.5 % in all provinces.
- (2) Alberta does not impose gift taxes or succession duties.

Arrangements fiscaux entre le gouvernement fédéral et les provinces

Partage du champ d'imposition. — En vertu des arrangements qui étaient en vigueur entre 1962 et 1972, le gouvernement fédéral s'est retiré partiellement des domaines de l'impôt sur le revenu et sur les biens transmis par décès afin de permettre aux provinces de percevoir des impôts dans ces domaines(1). Cela a été réalisé par voie de dégrèvements à un taux donné sur l'impôt fédéral autrement exigible, ce qui permettait aux provinces de percevoir un impôt égal ou quelque peu supérieur au dégrèvement accordé. En vertu des arrangements actuels, la méthode du dégrèvement a été presque entièrement abandonnée en matière d'impôt sur le revenu des particuliers. Dans ce domaine, le dégrèvement n'existe plus que dans le but de fournir une compensation financière au Québec qui a la pleine responsabilité des programmes partiellement ou entièrement financés par le gouvernement fédéral dans les autres provinces; le dégrèvement du Québec équivaut à 24 points de pourcentage de l'impôt fédéral sur le revenu des particuliers. Dans les autres provinces, l'impôt provincial sur le revenu des particuliers est exprimé en pourcentage de l'impôt fédéral sur le revenu des particuliers mais il n'y a aucun dégrèvement de l'impôt fédéral(1). En vertu des arrangements fiscaux actuels, le gouvernement fédéral maintient le dégrèvement qui était en vigueur entre 1967 et 1972 dans le domaine de l'impôt sur le revenu des sociétés afin de faciliter aux provinces la perception des impôts. Par conséquent, les taux de l'impôt fédéral sur le revenu des sociétés continuent d'être assujettis à un dégrèvement de 10 % dans toutes les provinces. Les arrangements de 1972-77 maintiennent également en vigueur les conditions de 1967-72 en ce qui concerne le partage de l'impôt fédéral sur le revenu des services publics d'électricité, dont 95 % des recettes continuent à être reversées aux provinces. Parmi les nouvelles clauses des derniers arrangements, mentionnons que le partage de l'impôt a été étendu à l'imposition des bénéfices non répartis des sociétés, 20 % des recettes fédérales provenant de cette source sont reversées aux provinces.

Les nouveaux arrangements sont entrés en vigueur le 1^{er} avril 1972 et le demeureront jusqu'au 31 mars 1977. Ces arrangements prévoient que le gouvernement fédéral collectera l'impôt provincial sur le revenu des particuliers pour le compte de toutes les provinces sauf le Québec, l'impôt provincial sur le revenu des sociétés pour le compte de toutes les provinces sauf l'Ontario et le Québec, l'impôt provincial sur les dons pour le compte de toutes les provinces sauf le Québec et l'Alberta et les droits successoraux provinciaux pour le compte des quatre provinces maritimes, du Manitoba et de la Saskatchewan(2).

Péréquation. — La formule de péréquation, pour la période 1967-72, tenait compte de 16 sources de revenu provincial tandis que la formule pour la période 1972-77 est fondée sur 19 sources. Pour chacune de ces sources on a choisi une base qui se rapproche le plus possible de la base effective qui la caractérise dans toutes les provinces. Le taux proportionnel attribué à chaque province par rapport à la base totale doit être calculé en fonction du pourcentage qui s'applique à l'ensemble de la population de la province en question. La différence entre le pourcentage par rapport à la base et le pourcentage de la population, multipliée par l'ensemble des revenus de toutes les provinces pour une source donnée, fixe le montant du versement de péréquation revenant à la province pour la source de revenu en question. La somme des paiements qui s'applique à toutes les sources de revenu constitue le versement total de péréquations pour la province.

- (1) Le gouvernement fédéral a également reversé aux provinces qui ne percevaient pas de droits successoraux 75 % de l'impôt prélevé sur les biens des personnes décédées qui demoraient dans ces provinces. La révision de l'impôt fédéral entrée en vigueur le 1^{er} janvier 1972, comporte un ajustement des taux de l'impôt fédéral sur le revenu des particuliers destiné à tenir compte dans toutes les provinces du taux d'impôt provincial de 30.5 %.
- (2) L'Alberta ne perçoit pas d'impôt sur les dons ni de droits sur les successions.

Stabilization. - The federal government, by this stabilization formula, guarantees the provinces in which revenues drop below those received for the preceding year, a contribution intended to make up for the difference between the potential revenue of the latter year, based on the tax rates and structure of the preceding year, and the actual revenue. Total net general revenues of provinces, including equalization and other unconditional grants from the federal government, were used to determine payments. In two cases, the actual income was replaced by the average value. A three-year average of estate taxes and succession duty revenues, and a five-year average of sales of crown leases and rights on oil and natural gas lands revenues were used in lieu of actual revenues from these sources.

Guaranteed Provincial tax revenues

The new Federal-Provincial Fiscal Arrangements Act provides for a five-year guarantee (1972-1977) against potential loss as regards to fiscal revenues from corporate and personal income tax. To be eligible, provinces will have to bring their income tax acts in line with the federal act and will have to levy a provincial income tax at a rate giving them an income equivalent to what they would have obtained if under the rate of the former law.

Explanatory Comments

Tables 1 and 2 - Estimated Gross General Revenue and Expenditure

These tables combine the capital and current revenue and expenditure transactions of provincial and territorial government departments and of certain administrative or special funds, the operations of which are accounted for separately by provincial and territorial governments, but which perform functions generally related to the activities of government.

For more detailed information on the revenue and expenditure classifications which appear in the various tables of this publication, the reader is referred to the companion publication Provincial Government Finance - Revenue and Expenditure (Catalogue No. 68-207 annual).

Table 1 shows "gross" general revenue by source while Table 2 shows "gross" general expenditure by function.

Certain items of revenue shown in Table 1 are broken down into more detail elsewhere in the publication. For example, the detail of conditional transfers from the federal government and from local governments as shown in items 28 and 29 of Table 1, is provided in Table 5.

Tables 3 and 4 - Reconciliation of Provincial Estimated Revenue and Expenditure with Estimated Gross General Revenue and Expenditure

In order to achieve a measure of interprovincial comparability certain adjustments have been made. These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial estimates and budget speeches and gross general revenue and gross general expenditure appearing in this publication.

Stabilisation. - Par cette formule de stabilisation, le gouvernement fédéral garantit aux provinces dont les recettes fléchissent en dessous de celles reçues pour l'année précédente, une subvention pour combler l'écart entre les recettes potentielles de la seconde année, basées sur le taux et la structure des impôts de l'année précédente, et les recettes réelles. Pour déterminer les paiements, on fait appel aux recettes générales nettes des provinces, à l'inclusion de la péréquation et de toutes les subventions inconditionnelles du gouvernement fédéral. Dans deux cas, le revenu moyen remplace le revenu effectif, c'est-à-dire que l'on prend une moyenne de trois ans des impôts sur les biens transmis par décès et des droits successoraux et une moyenne de 5 ans du produit des baux de la Couronne et des droits sur le revenu des gisements de gaz et de pétrole au lieu des recettes réelles produites par ces sources.

Garantie des recettes fiscales provinciales

La nouvelle loi sur les arrangements fiscaux prévoit une garantie d'une durée de cinq ans (1972-77) contre toute perte possible quant aux recettes fiscales provenant des impôts sur le revenu des sociétés et des particuliers. Pour être éligible à cette clause, les provinces devront modifier leurs lois de l'impôt sur le revenu pour qu'elles correspondent à la loi fédérale et devront imposer un taux provincial d'impôt assurant un revenu équivalent à celui qui aurait été produit en utilisant le taux en vigueur sous l'ancienne loi.

Texte explicatif

Tableaux 1 et 2 - Prévisions des recettes et des dépenses générales brutes

Ces tableaux comprennent l'ensemble des recettes de nature capitale et de nature courante des ministères provinciaux et territoriaux et de certains fonds administratifs ou spéciaux dont les opérations sont prises en compte séparément par les administrations provinciales et territoriales mais dont les fonctions sont généralement reliées aux activités de l'administration publique.

Pour plus de détails sur le classement des recettes et des dépenses qui figurent dans les tableaux du présent bulletin, le lecteur est prié de consulter la publication qui lui fait pendant et qui s'intitule: Finance des administrations provinciales - Recettes et dépenses (annuel, n° 68-207F au catalogue).

Le Tableau 1 représente les recettes générales "brutes" par source tandis que le tableau 2 représente les dépenses générales "brutes" par fonction.

Certains postes des recettes du Tableau 1 sont présentés en détails ailleurs dans la présente publication. Le Tableau 5, par exemple, donne les détails des transferts conditionnels provenant de l'administration fédérale et des administrations locales, qui figurent aux postes 28 et 29 du Tableau 1.

Tableaux 3 et 4 - Rapprochement entre les prévisions des recettes et des dépenses provinciales avec les prévisions des recettes et des dépenses générales brutes

Afin de pouvoir comparer les provinces, il a fallu procéder à certains ajustements. Ces tableaux illustrent la différence entre les recettes et les dépenses courantes figurant dans les estimations provinciales et territoriales et les discours du budget et les recettes générales brutes et les dépenses générales brutes de la présente publication.

Table 5 — Estimated Conditional Transfers from Other Governments

This table shows the revenue received by provincial and territorial governments in the form of conditional transfers from the federal and local levels of government. These transfers are related to the expenditure function to which they apply on the basis of information contained in provincial territorial financial statements, with the exception of the province of British Columbia. No detailed breakdown of conditional transfers is available for this province.

Total transfers for each province and territory in this table agrees with item 30 in Table 1.

Table 6 — Estimated Net General Revenue

This table shows the deductions from gross general revenue required to arrive at "net general revenue" as was carried in previous issues of this report. These deductions are:

- (a) estimated revenue of provincial and territorial government institutions from the sales of commercial goods and services,
- (b) estimated revenue in the form of interest, premium, discount and profit on foreign exchange and,
- (c) conditional transfers from other levels of governments.

Table 7 — Economic Classification of Estimated Gross General Revenue

This table classifies the estimated gross general revenue as presented in Table 1 by source as understood for purposes of the System of National Accounts. The economic sources of government revenue used in the system are direct and indirect taxes, transfers from persons, business and other levels of government, and investment income. For further information on these sources please refer to publication 68-207 Provincial Government Finance — Revenue and Expenditure.

Table 8 — Economic Classification of Estimated Gross General Expenditure

This table classifies the estimated gross general expenditures as presented in Table 2 by economic object as understood for purposes of the System of National Accounts. The economic objects of government expenditure used in the system are goods and services, (including salaries and wages) and transfers to persons, business and other levels of government. For further information on these objects please refer to publication 68-207 Provincial Government Finance — Revenue and Expenditure.

Table 9 — Five Year Historical Summary of Gross General Revenue and Expenditure

This table presents actual data for two years and estimated data for three years on the gross general revenue and expenditures for each of the provinces and all-province totals.

Tableau 5 — Prévisions des transferts conditionnels provenant des autres administrations publiques

Ce tableau présente les recettes des administrations provinciales et territoriales sous forme de transferts conditionnels versés par les administrations fédérale et locales. Ces transferts ont été reliés aux fonctions de dépenses auxquelles ils s'appliquent sur la base des renseignements contenus dans les états financiers provinciaux et territoriaux, sauf pour la Colombie-Britannique, dont le détail par fonction n'est pas disponible.

Le total des transferts pour chaque province et territoire énuméré dans ce tableau est conforme au poste 30 du Tableau 1.

Tableau 6 — Prévisions des recettes générales nettes

Ce tableau représente les déductions faites à partir des recettes générales brutes afin de calculer les "recettes générales nettes" comme elles apparaissent dans les bulletins antérieurs. Voici la liste de ces déductions:

- (a) estimation des recettes des établissements relevant de l'administration publique provinciale et territoriale produites par la vente de biens et services commerciaux,
- (b) évaluation des recettes sous forme d'intérêts, primes, rabais et de gains au change,
- (c) transferts conditionnels, versés par les autres échelons de l'administration publique.

Tableau 7 — Classification économique des prévisions des recettes générales brutes

Ce tableau classe les prévisions des recettes générales brutes tel qu'elles sont présentées au tableau 1, d'après la source, selon la comptabilité nationale. Les sources économiques des recettes gouvernementales utilisées dans la comptabilité nationale sont les impôts directs et indirects, les transferts provenant des particuliers, des entreprises et des autres niveaux de l'administration publique et les revenus de placements. Pour plus de détails sur ces sources, on peut consulter le bulletin intitulé: Finance des administrations provinciales: Recettes et dépenses (n° 68-207F au catalogue).

Tableau 8 — Classification économique des prévisions des dépenses générales brutes

Ce tableau classe les prévisions des dépenses générales brutes présentées au tableau 2, par poste économique, selon la comptabilité nationale. Les postes des dépenses de l'État utilisés dans la comptabilité nationale sont les biens et services, (y compris les rémunérations), et les transferts aux particuliers, aux entreprises et aux autres niveaux de l'administration publique. Pour plus de détails sur ces postes on peut consulter le bulletin intitulé: Finance des administrations provinciales — Recettes et dépenses (n° 68-207 au catalogue).

Tableau 9 — Récapitulation de cinq ans des recettes et des dépenses générales brutes

Ce tableau présente les données réelles pour deux années et les estimations de trois années portant sur les recettes et les dépenses générales brutes pour chaque province et pour l'ensemble des provinces.

It also includes for the first time, actual and estimated data for the Yukon and Northwest Territories. However, since estimated data for the years ended March 31, 1971 and 1972 are not available for the territories, these governments are not included in all province totals. In future years as the territorial data is compiled the table will be revised to include the provinces and the two territories.

Estimated data are obtained from the present publication while actual amounts are to be found in the publication entitled Provincial Government Finance - Revenue and Expenditure (catalogue No. 68-207).

Other Comments

An explanation of the statistical terms used in this report is included as Part II (conceptual framework) classifications and sources of the Historical review, Financial Statistics of Governments in Canada 1952-62, published in February 1966 (catalogue No. 68-503).

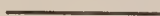
Ce tableau comprend aussi pour la première fois des données réelles et des estimations valables pour le Yukon et les Territoires du Nord-Ouest. Cependant, étant donné que les estimations concernant ces territoires pour les années se terminant le 31 mars 1971 et 1972 ne sont pas disponibles, ces administrations ne sont pas incluses dans l'ensemble des provinces. Dans les années à venir, lorsque les données relatives à ces territoires auront été recueillies, le tableau sera révisé et comprendra les données des provinces et des deux territoires.

Les estimations sont obtenues à partir du présent bulletin tandis que les données réelles sont tirées de la publication intitulée: Finance des administrations provinciales - Recettes et dépenses (n° 68-207 au catalogue).

Autres remarques

L'explication des termes statistiques utilisés dans la présente publication figure à la Partie II (conceptual framework) "classification and source" Historical Review, Financial Statistics of Governments in Canada 1952-62, publié en février 1966 (n° 68-503 au catalogue).

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Estimated Gross General Revenue
Fiscal Year Ending March 31, 1973

No.	Revenue by source	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		millions of dollars						
	Taxes:							
	Income:							
1	Corporations(1)	10.6	1.6	14.4	10.3	223.0	350.0	38.0
2	Individuals(2)	33.1	6.3	79.2	55.2	1,385.6(3)	1,179.6	141.4
3	On premiums of insurance companies	1.0	0.2	2.0	1.5	27.0	(4)	2.6
4	Other on corporations	—	—	—	—	53.0	—	—
5	Property	—	3.2	0.1	33.7	—	—	0.1
	Sales:							
6	General	56.2	12.0	81.9	64.9	710.7	855.0	86.7
7	Motor fuel	27.4	6.6	44.4	37.0	343.6	477.0	49.5
8	Alcoholic beverages	—	1.1	—	—	—	—	—
9	Amusements and admissions	—	0.2	1.1	0.6	14.7	21.0	2.0
10	Tobacco	9.5	1.1	—	6.3	76.9	95.0	12.9
11	Other commodities and services	—	—	1.0(5)	—	78.7(6)	—	5.3(5)
	Successions and estates:							
12	Succession duties	0.3	—	—	1.3	60.0	89.5	4.0
13	Share of federal estate tax(10)	0.4	0.2	3.1	0.2	8.9	6.9	1.9
	Health services premiums:							
14	Hospital insurance premiums	—	—	—	—	—	—	29.0
15	Medicare premiums	—	—	—	—	—	498.0	—
16	Payroll	—	—	—	—	107.4(7)	—	—
17	Other	1.9	—	0.1	0.2	1.4	36.0	2.5
18	Total, taxes	140.4	32.5	227.3	211.2	3,090.9	3,608.0	375.9
19	Privileges, licences and permits	20.4	2.5	17.5	20.4	247.3	302.6	31.6
	Sales and services:							
20	Institutional	0.4	3.5	1.5	2.0	4.0	3.4	—
21	Federal manpower training	6.2	2.4	4.2	5.0	53.7	45.0	3.7
22	Other	11.2	3.1	9.7	7.5	47.9	39.8	11.1
23	Fines and penalties	0.9	0.1	1.1	0.6	8.0	35.8	1.8
24	Interest, discount, premium and foreign exchange	4.7	2.3	30.7	4.4	39.7	317.9	42.8
25	Remitted profits of own enterprises	12.0	4.0	32.3	21.8	108.0	247.4	31.0
26	Other revenue	0.5	—	0.1	1.4	40.5	18.5	1.3
27	Gross general revenue from own sources.	196.7	50.4	324.4	274.3	3,640.0	4,618.4	499.2

See footnote(s) at the end of the table.

TABLEAU 1. Prévisions des recettes générales brutes

Année financière se terminant le 31 mars 1973

Sask.	Alta.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Recettes, d'après la source	N°
millions de dollars								
15.4	70.9	78.3	812.5	—	—	812.5	Impôts:	
76.1	223.4	302.6	3,482.5	—	—	3,482.5	Sur le revenu:	
2.1	5.3	7.5	49.2	—	—	49.2	Des sociétés(1)	1
—	—	—	53.0	—	—	53.0	Des particuliers(2)	2
0.2	—	16.9	54.2	1.5	0.2	55.9	Sur le revenu de primes des compagnies d'assurance.	3
							De toute autre nature sur les sociétés	4
							Immobiliers	5
74.3	—	223.9	2,165.6	—	—	2,165.6	De vente:	
55.6	90.0	113.0	1,244.1	2.5	2.5	1,249.1	Générale	6
—	—	—	1.1	—	—	1.1	Sur les carburants	7
0.3	2.4	3.6	45.9	—	—	45.9	Sur les boissons alcooliques	8
6.5	13.6	20.8	242.6	—	—	242.6	Sur les spectacles et les billets d'entrée ..	9
—	—	6.6	91.6	—	0.4	92.0	Sur le tabac	10
							Sur les autres biens et services	11
2.8	—	21.0	178.9	—	—	178.9	Successions et biens transmis par décès:	
1.9	1.2	—	24.7	—	—	24.7	Droits de succession	12
							Partie de l'impôt fédéral sur les biens transmis par décès(10).	13
10.1	—	—	39.1	—	—	39.1	Primes des services de santé:	
4.8	60.0	80.0	642.8	0.7	—	643.5	Primes d'assurance hospitalière	14
—	—	—	107.4	—	—	107.4	Primes sur les soins médicaux	15
2.4	4.0	0.9	49.4	—	—	49.4	De feuille de paie	16
							Autres	17
252.5	470.8	875.1	9,284.6	4.7	3.1	9,292.4	Total des impôts	18
63.3	359.2	216.9	1,281.7	0.9	0.6	1,283.2	Privileges, licences et permis	19
11.2	2.7	8.1	36.8	—	—	36.8	Ventes et prestations:	
2.2	8.1	9.4	139.9	—	0.9	140.8	Institutionnels	20
10.4	20.9	70.5	232.1	1.5	3.3	236.9	Entraînement de la main-d'oeuvre fédérale	21
2.3	3.8	2.3	56.7	—	—	56.7	Autres	22
49.3	103.8	52.4	648.0	0.5	0.5	649.0	Amendes et pénalités	23
29.5	64.9	75.9	626.8	1.8	3.3	631.9	Intérêts, rabais, primes et échange sur devises étrangères.	24
20.4	3.3	0.3	86.3	—	—	86.3	Profits des entreprises propres, versés au budget.	25
							Autres recettes	26
441.1	1,037.5	1,310.9	12,392.9	9.4	11.7	12,414.0	Recettes générales brutes de sources propres.	27

voir renvoi(s) à la fin du tableau.

TABLE 1. Estimated Gross General Revenue — Concluded
Fiscal Year Ending March 31, 1973

No.	Revenue by source	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		millions of dollars						
	Conditional transfers:							
28	From federal government	131.1	34.3	155.1	132.5	583.9	1,166.9	170.2
29	From local governments	--	--	0.2	1.9	4.0	—	3.4
30	Total, conditional transfers	131.1	34.3	155.3	134.4	587.9	1,166.9	173.6
	Unconditional transfers from federal government:							
31	Statutory subsidies (Federal-provincial fiscal arrangements).	9.7	0.7	2.2	1.8	4.5	5.6	2.2
32	Equalization including stabilization (Federal-provincial fiscal arrangements) (10).	120.0	22.4	104.3	110.1	452.1	—	58.5
33	Youth allowances (Federal-Provincial Fiscal Revision Act) (10).	—	—	—	—	— 37.2	—	—
34	Established program (Interim Arrangements Act).	—	—	—	—	255.6	—	—
35	Share of income tax on power utilities (10).	1.0	0.2	1.6	0.1	3.0	10.5	0.7
36	Canada student loans	—	—	—	—	10.6	—	—
37	Grants-in-lieu of taxes on federal property.	—	—	—	1.4	—	—	—
38	Other	—	—	—	—	—	—	—
39	Total, unconditional transfers	130.7	23.3	108.1	113.4	688.6	16.1	61.4
40	Total, transfers	261.8	57.6	263.4	247.8	1,276.5	1,183.0	235.0
41	Gross general revenue	458.5	108.0	587.8	522.1	4,916.5	5,801.4	734.2

(1) Collected by the federal government for all provinces except Quebec and Ontario. Estimates supplied by the federal Department of Finance for all provinces except Quebec and Ontario. (2) Collected by the federal government for all provinces except Quebec. Estimates supplied by federal Department of Finance for all provinces except Quebec. (3) Includes \$106 million which is the estimated 1971-72 revenue from the tax paid by individuals towards medicare. (4) Not separable from item 1 at this time. (5) N.S. tax on long distance telephone calls; Man. estimated revenue under the Manitoba Revenue Act 1964, Part 1. (6) Includes tax on meals, on hotel and motel accommodation and on all forms of telecommunications, levied under the education and health tax. (7) Estimated 1971-72 revenue from the tax paid by employers toward medicare. (8) Canada share of joint service program in lieu of opting out. (9) Municipal share of joint service program. (10) Estimates supplied by federal Department of Finance. (11) Represents subsidies and special compensation in lieu of imposing certain taxes and for amortization payments on outstanding loans.

TABLEAU 1. Prévisions des recettes générales brutes — fin

Année financière se terminant le 31 mars 1973

Sask.	Alta.	B.C. — C.B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total	Recettes, d'après la source	N ^o
millions de dollars								
							Transferts conditionnels:	
144.5	264.3	265.4(8)	3,048.2	9.0	11.8	3,069.0	Provenant de l'administration publique fédérale	28
2.2	—	13.5(9)	25.2	—	0.2	25.4	Provenant des administrations publiques locales.	29
146.7	264.3	278.9	3,073.4	9.0	12.0	3,094.4	Total des transferts conditionnels	30
							Transferts inconditionnels provenant de l'administration publique fédérale:	
2.1	3.1	2.1	34.0	—	—	34.0	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
119.3	—	—	986.7	—	—	986.7	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces)(10).	32
—	—	—	— 37.2	—	—	— 37.2	Allocations aux jeunes (loi sur la révision des arrangements fiscaux entre le gouvernement fédéral et les provinces)(10).	33
—	—	—	255.6	—	—	255.6	Programme existant (loi sur les arrangements provisoires).	34
—	6.0	0.5	23.6	0.2	—	23.8	Partie de l'impôt sur le revenu des services d'utilité publique(10).	35
—	—	—	10.6	—	—	10.6	Prêts aux étudiants du Canada	36
—	—	0.5	1.9	—	5.0	6.9	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	13.4(11)	56.4(11)	69.8	Autres	38
121.4	9.1	3.1	1,275.2	13.6	61.4	1,350.2	Total des transferts inconditionnels	39
268.1	273.4	282.0	4,348.6	22.6	73.4	4,444.6	Total des transferts	40
709.2	1,310.9	1,592.9	16,741.5	32.0	85.1	16,858.6	Recettes générales brutes	41

(1) Perçus par l'administration publique fédérale pour toutes les provinces, sauf au Québec et en Ontario. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Québec et Ontario exceptées. (2) Perçus par l'administration publique fédérale pour toutes les provinces, sauf au Québec. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Québec excepté. (3) Comprend 106 millions de dollars, soit les recettes estimatives pour 1971-72 provenant des cotisations des particuliers au régime d'assurance-maladie. (4) Actuellement impossible à extraire du poste 1. (5) Nouvelle-Écosse: taxe sur les appels à longue distance; Manitoba: prévisions de recettes à percevoir aux termes de la Loi sur le revenu du Manitoba de 1964, 1^{ère} partie. (6) Comprend la taxe sur les repas, le séjour en hôtel, motel, ainsi que sur toutes les formes de télécommunications, prélevée pour l'éducation et la santé. (7) Recettes estimatives pour 1971-72 provenant de la contribution des employeurs au régime d'assurance-maladie. (8) Participation de l'administration publique fédérale aux programmes conjoints destinés à compenser le retrait. (9) Participation municipale aux programmes conjoints. (10) Prévisions fournies par le ministère fédéral des Finances. (11) Représente les subventions et les compensations spéciales en remplacement des impositions de taxes et de l'amortissement des emprunts en circulation.

TABLE 2. Estimated Gross General Expenditure

Fiscal Year Ending March 31, 1973

No.	Expenditure by function	Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		millions of dollars						
	Transportation and communications:							
1	Highways, roads and bridges	72.8	11.3	72.0	74.1	493.9	571.9	52.8
2	Other	0.4	—	0.8	1.1	33.4	11.4	0.8
3	Total, transportation and communications	73.2	11.3	72.8	75.2	527.3	583.3	53.6
	Health:							
4	Hospital care	90.2	11.7	106.3	80.4	973.6	1,322.7	136.6
5	Medicare	18.7	4.9	38.0	23.6	324.0	491.2	58.0
6	Other	10.0	5.9	16.2	19.9	63.1	214.9	19.6
7	Total, health	118.9	22.5	160.5	123.9	1,360.7	2,028.8	214.2
	Social welfare:							
8	Aid to aged and blind persons	0.4	—	0.7	0.8	2.0	0.1	5.7
9	Aid to unemployed and unemployables	45.1	4.2	29.5	39.0	416.9	262.8	54.2
10	Other	11.5	4.6	13.1	12.0	301.1	156.5	21.7
11	Total, social welfare	57.0	8.8	43.3	51.8	720.0	419.4	81.6
	Education:							
12	Schools operated by local authorities	83.2	19.9	83.6	126.2	873.0	1,162.1	120.1
13	Universities, colleges and other schools	51.1	9.3	56.2	41.7	447.4	544.3	63.6
14	Other	9.3	1.5	19.4	7.2	131.4	183.8	13.3
15	Total, education	143.6	30.7	159.2	175.1	1,451.8	1,890.2	197.0
16	Natural resources and primary industries	22.9	7.8	24.9	23.3	170.8	191.5	42.9
17	Debt charges (exclusive of debt retirement)	56.5	8.8	81.2	38.4	252.6	527.5	42.6
18	Unconditional transfers to local governments	3.6	0.6	12.2	19.7	177.0	91.6	16.2
19	Home-owners' or real property tax subsidies	—	—	1.7	—	—	19.0	—
	Other expenditures:							
20	General government	17.2	7.5	20.8	26.7	218.4	186.4	29.3
21	Protection of persons and property	11.5	2.1	14.4	10.9	177.2	256.0	24.9
22	Recreational and cultural services	4.8	3.7	8.3	8.6	42.7	62.9	10.9
23	Trade and industrial development	15.9	2.0	8.1	7.9	62.8	17.8	6.8
24	Contributions to government enterprises	13.7	—	3.1	3.1	2.5	30.6	1.7
25	Other	13.0	3.8	2.9	4.7	65.1	58.1	3.2
26	Total, other expenditures	76.1	19.1	57.6	61.9	568.7	611.8	76.8
27	Gross general expenditure (exclusive of debt retirement).	551.8	109.6	613.4	569.3	5,228.9	6,363.1	724.9

TABLEAU 2. Prévisions des dépenses générales brutes

Année financière se terminant le 31 mars 1973

Sask.	Alta.	B.C. — C.B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N. -O.	Total	Dépenses, par fonction	N°
millions de dollars								
83.8 1.1	105.9 7.7	134.8 47.0	1,673.3 103.7	6.8 0.1	2.9 0.2	1,683.0 104.0	Transports et communications: Routes, chaussées et ponts	1
							Autres	2
84.9	113.6	181.8	1,777.0	6.9	3.1	1,787.0	Total, transports et communications	3
127.9 47.0 21.4	279.6 107.0 20.1	285.3 146.0 28.9	3,414.3 1,258.4 420.0	2.5 1.2 0.4	4.5 1.5 3.5	3,421.3 1,261.1 423.9	Santé: Soins hospitaliers	4
							Soins médicaux publics	5
							Autres	6
196.3	406.7	460.2	5,092.7	4.1	9.5	5,106.3	Total, santé	7
-- 59.1 16.4	0.2 86.9 31.2	3.8 105.1 40.5	13.7 1,102.8 608.6	0.1 0.4 1.2	0.1 2.4 3.6	13.9 1,105.6 613.4	Bien-être social: Aide aux vieillards et aux aveugles	8
							Aide aux chômeurs et aux inemployables	9
							Autres	10
75.5	118.3	149.4	1,725.1	1.7	6.1	1,732.9	Total, bien-être social	11
96.2 72.3 10.3	238.7 190.1 26.7	213.2 126.0 36.1	3,016.2 1,602.0 439.0	8.9 1.2 0.7	19.7 2.9 6.6	3,044.8 1,606.1 446.3	Éducation: Écoles gérées par les autorités locales	12
							Universités, collèges et autres écoles	13
							Autres	14
178.8	455.5	375.3	5,057.2	10.8	29.2	5,097.2	Total, éducation	15
38.9	59.6	112.5	695.1	0.2	2.6	697.9	Ressources naturelles et industries primaires	16
45.0	106.3	31.1	1,190.0	2.0	3.3	1,195.3	Service de la dette (remboursement de la dette exclus)	17
—	46.5	54.3	421.7	—	—	421.7	Transferts inconditionnels aux administrations publiques locales.	18
23.6	29.6	80.7	154.6	—	—	154.6	Subventions aux propriétaires d'habitation	19
23.8 21.5 7.0 4.1 — 3.0	40.9 54.3 12.4 8.6 — 26.9	61.7 49.9 16.7 5.0 5.0 10.8	632.7 622.7 178.0 139.0 59.7 191.5	4.4 2.3 1.3 0.5 — 2.3	32.1 3.2 1.2 2.1 — 10.8	669.2 628.2 180.5 141.6 59.7 204.6	Autres dépenses: Administration générale	20
							Protection des personnes et des biens	21
							Loisirs et culture	22
							Développement du commerce et de l'industrie	23
							Contributions aux entreprises publiques	24
							Autres	25
59.4	143.1	149.1	1,823.6	10.8	49.4	1,883.8	Total, autres dépenses	26
702.4	1,479.2	1,594.4	17,937.0	36.5	103.2	18,076.7	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 3. Reconciliation of Provincial Estimated Revenue with
Estimated Gross General Revenue (Table 1)

Fiscal Year Ending March 31, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		millions of dollars						
1	Ordinary revenue per provincial estimates	311.2	101.7	561.1	510.2	4,231.0	5,757.4	573.1
	Add:							
2	Revenue deducted from expenditure	139.3	—	78.7	2.0	353.5	7.7	37.5
3	Expenditure deducted from revenue	1.4	0.4	2.5	1.3	18.1	—	3.2
4	Revenue of administrative or special funds	86.9	21.4	3.5	37.2	425.9	141.1	201.1
5	Capital account revenue	—	3.3	—	30.6	—	—	—
6	Adjustments under the Federal-Provincial Fiscal Arrangements Act.	—	0.8	—	—	30.3	19.6	1.9
7	Other	—	—	—	—	—	—	—
8	Total, additions	227.6	25.9	84.7	71.1	827.8	168.4	243.7
	Deduct:							
9	Refunds of current year's expenditure included in revenue ..	0.4	—	30.3	0.4	44.0	—	2.5
10	Refunds of current year's revenue included in expenditure ..	—	0.2	—	—	—	—	—
11	Revenue of working capital funds to be offset against expenditure.	0.7	—	0.3	0.2	—	—	—
12	Employees' contributions to pension plans	6.4	—	—	2.5	53.5	—	—
13	Offsets to adjust contributions to and from government enterprises to a net basis.	—	—	—	—	—	—	—
14	Refunds of previous years' expenditure included in revenue	0.2	—	0.2	0.5	—	1.3	—
15	Interfund eliminations	67.3	19.4	1.6	34.3	29.9	123.1	74.
16	Adjustments under the Federal-Provincial Fiscal Arrangements Act.	1.5	—	0.5	0.1	—	—	—
17	Other adjustments	3.8	—	25.1	21.2(1)	14.9	—	5
18	Total, deductions	80.3	19.6	58.0	59.2	142.3	124.4	82
19	Estimated gross general revenue (Table 1, item 41)	458.5	108.0	587.8	522.1	4,916.5	5,801.4	734

(1) Includes municipal real property and business assessment taxes collected on behalf of municipalities. See also line 17 Table 4.

TABLEAU 3. Rapprochement entre les recettes prévisionnelles provinciales et les recettes prévisionnelles générales brutes (Tableau 1)

Année financière se terminant le 31 mars 1973

Sask.	Alta.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		N°
millions de dollars								
514.1	1,146.0	1,453.4	15,159.2	15.7	110.0	15,284.9	Recettes ordinaires selon les prévisions provinciales ...	1
							Additionner:	
173.3	--	59.3	851.3	—	—	851.3	Recettes déduites des dépenses	2
2.7	1.8	5.8	37.2	—	—	37.2	Dépenses déduites des recettes	3
161.7	374.1	213.7	1,666.6	—	—	1,666.6	Recettes des fonds administratifs ou spéciaux	4
—	23.9	—	57.8	2.9	—	60.7	Recettes du compte capital	5
7.2	—	5.8	65.6	13.4	—	79.0	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces.	6
—	—	—	—	0.4	—	0.4	Autres	7
344.9	399.8	284.6	2,678.5	16.7	—	2,695.2	Total des additions	8
							Déduire:	
2.1	—	2.0	81.7	0.4	1.5	83.6	Remboursements de dépenses de l'année observée compris dans les recettes.	9
—	—	—	0.2	—	—	0.2	Remboursements de recettes de l'année observée compris dans les dépenses.	10
—	—	0.2	1.4	—	—	1.4	Recettes des fonds de roulement devant avoir leur contrepartie aux dépenses.	11
4.2	23.5	0.8	90.9	—	—	90.9	Cotisations salariales aux régimes de pension	12
—	—	—	—	—	—	—	Rajustements pour mettre les versements faits aux entreprises publiques et les versements faits par ces dernières sur une base nette.	13
—	8.3	56.7	67.2	—	—	67.2	Remboursements de dépenses de l'année précédente compris dans les recettes.	14
143.5	181.0	85.4	759.8	—	—	759.8	Élimination des transactions entre fonds	15
—	3.0	—	5.1	—	0.5	5.6	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces.	16
—	19.1	—	89.9	—	22.9	112.8	Autres rajustements	17
149.8	234.9	145.1	1,096.2	0.4	24.9	1,121.5	Total des déductions	18
709.2	1,310.9	1,592.9	16,741.5	32.0	85.1	16,858.6	Recettes prévisionnelles générales brutes (poste 41 du Tableau 1)	19

(1) Représente les taxes foncières et taxes d'affaires municipales collectées pour le compte des municipalités. Voir également le poste 17 du Tableau 4.

TABLE 4. Reconciliation of Provincial Estimated Expenditure with Estimated Gross General Expenditure (Table 2)

Fiscal Year ending March 31, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		millions of dollars						
1	Ordinary expenditure per provincial estimates	449.9	101.5	528.8	499.2	4,222.6(1)	7,071.4	575.9
	Add:							
2	Revenue deducted from expenditure	139.3	—	78.7	2.0	353.5	7.7	37.5
3	Expenditure deducted from revenue	1.4	0.4	2.5	1.3	18.1	—	3.2
4	Expenditure of administrative or special funds	88.6	21.6	3.6	39.0	390.1	131.3	194.3
5	Capital account expenditure	—	10.4	112.3	89.4	391.4	—	—
6	Other	—	—	—	—	—	—	—
7	Total, additions	229.3	32.4	197.1	131.7	1,153.1	139.0	235.0
	Deduct:							
8	Refunds of current year's expenditure included in revenue	0.4	—	30.3	0.4	44.0	—	2.5
9	Refunds of current year's revenue included in expenditure	—	0.2	—	—	—	—	—
10	Revenue of working capital funds to be offset against expenditure.	0.7	—	0.3	0.2	—	—	—
11	Employees contributions to pension plans	6.4	—	—	2.5	53.5	—	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis.	—	—	—	—	—	—	—
13	Estimated debt retirement included in estimated expenditure.	2.0	4.7	7.1	—	—	21.0	—
14	Non-expenditure items included in provincial expenditure	50.6	—	73.2	5.5	19.4	703.2	—
15	Estimated capital revenue to be offset against capital expenditure.	—	—	—	—	—	—	—
16	Interfund eliminations	67.3	19.4	1.6	34.3	29.9	123.1	74.3
17	Other adjustments	—	—	—	18.7(2)	—	—	9.2
18	Total, deductions	127.4	24.3	112.5	61.6	146.8	847.3	86.0
19	Estimated gross general expenditure (Table 2, item 27)	551.8	109.6	613.4	569.3	5,228.9	6,363.1	724.9

(1) Represents estimated ordinary expenditure of \$4,024.9 million, together with \$197.7 million for debt services.

(2) Represents municipal real property and business assessment paid to municipalities. See also line 17, Table 3.

TABLEAU 4. Rapprochement entre les dépenses prévisionnelles provinciales et les dépenses prévisionnelles générales brutes (Tableau 2)

Année financière se terminant le 31 mars 1973

Sask.	Alta.	B.C. - C.-B.	Sub- total - Total partiel	Yukon	N.W.T. - T. N.-O.	Total		N°
millions de dollars								
448.8	1,145.5	1,451.9	16,495.5	25.3	86.9	16,607.7	Dépenses ordinaires selon les prévisions provinciales	1
							Additionner:	
173.3	--	59.3	851.3	--	--	851.3	Recettes déduites des dépenses	2
2.7	1.8	5.8	37.2	--	--	37.2	Dépenses déduites des recettes	3
163.2	362.1	222.5	1,616.3	--	--	1,616.3	Dépenses des fonds administratifs ou spéciaux	4
64.4	183.8	--	851.7	9.6	21.6	882.9	Dépenses du compte capital	5
--	--	--	--	3.3	--	3.3	Autres	6
403.6	547.7	287.6	3,356.5	12.9	21.6	3,391.0	Total des additions	7
							Déduire:	
2.1	--	2.0	81.7	0.4	1.5	83.6	Remboursements de dépenses de l'année observée compris dans les recettes.	8
--	--	--	0.2	--	--	0.2	Remboursements de recettes de l'année observée compris dans les dépenses.	9
--	--	0.2	1.4	--	--	1.4	Recettes des fonds de roulement devant avoir leur contrepartie aux dépenses.	10
4.2	23.5	0.8	90.9	--	--	90.9	Cotisations salariales aux régimes de pension	11
--	--	--	--	--	--	--	Rajustements pour mettre les versements faits aux entreprises publiques et les versements faits par ces dernières sur une base nette.	12
--	3.6	--	38.4	--	--	38.4	Montant estimatif des remboursements de dette inclus dans les dépenses estimatives.	13
0.2	5.9	56.7	914.7	1.3	3.8	919.8	Articles inclus dans les dépenses estimatives des provinces et n'ayant pas le caractère de dépenses.	14
--	--	--	--	--	--	--	Recettes estimatives de nature capitale devant avoir une contrepartie aux dépenses.	15
143.5	181.0	85.4	759.8	--	--	759.8	Élimination des transactions entre fonds	16
--	--	--	27.9	--	--	27.9	Autres rajustements	17
150.0	214.0	145.1	1,915.0	1.7	5.3	1,922.0	Total des déductions	18
702.4	1,479.2	1,594.4	17,937.0	36.5	103.2	18,076.7	Dépenses prévisionnelles générales brutes (poste 27 du Tableau 2)	19

(1) Représente l'estimation des dépenses ordinaires \$4,024.9 million, ainsi que le service de la dette \$197.7 million.

(2) Représente les taxes foncières et taxes d'affaires municipales versées aux municipalités: Voir également le poste 17 du Tableau 3.

TABLE 5. Estimated Conditional Transfers from Other Governments

Fiscal Year Ending March 31, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		millions of dollars						
	From federal government:							
1	General government	—	3.2	0.1	4.6	48.6	33.1	1.1
2	Protection of persons and property	0.5	0.5	0.9	0.2	0.9	1.2	—
	Transportation and communications:							
3	Trans-Canada highway	—	—	15.9	—	9.3	—	—
4	Roads to resources	21.8	—	—	—	—	—	—
5	Atlantic development board	—	—	—	—	—	—	—
6	Other highways, roads and bridges	—	2.8	15.9	21.4	34.8	1.9	0.6
7	Total, transportation and communications	21.8	2.8	31.8	21.4	44.1	1.9	0.6
	Health:							
8	Hospital construction	—	1.4	—	—	—	—	—
9	Hospital care	36.1	5.6	45.9	36.1	5.0	497.8	—
10	Medicare	16.0	3.4	23.3	18.7	175.0	197.2	87.0
11	Other	1.4	0.5	0.7	2.0	13.0	20.9	6.0
12	Total, health	53.5	10.9	69.9	56.8	193.0	715.9	93.0
	Social welfare:							
13	Aid to aged and blind	0.3	—	0.3	—	—	—	1.7
14	Aid to disabled	—	—	0.5	—	—	—	1.4
15	Aid to unemployed	—	5.2	17.5	16.0	—	5.0	—
16	Canada Assistance Plan	22.8	—	—	1.0	—	178.2	32.6
17	Other social welfare	3.7	—	3.9	6.6	1.4	29.7	2.0
18	Total, social welfare	26.8	5.2	22.2	23.6	1.4	212.9	37.7
19	Recreational and cultural services	0.1	0.2	2.0	1.8	3.1	—	—
	Education:							
20	School operated by local authorities	0.5	2.5	0.9	4.1	—	—	—
21	Universities, colleges and other schools	8.8	0.5	2.0	0.6	—	—	9.8
22	Post-secondary education	7.2	3.9	17.9	9.4	215.9	167.7	19.9
23	Other	0.2	0.2	2.9	0.1	3.8	24.2	—
24	Total, education	16.7	7.1	23.7	14.2	219.7	191.9	29.7
25	Natural resources	3.6	2.9	4.0	5.7	15.4	9.9	7.8
26	Trade and industrial development	4.3	0.2	0.4	0.9	23.5	0.1	0.3
27	Local government planning and development	2.2	0.2	—	3.3	12.2	—	—
	Other expenditures:							
28	Housing	0.6	0.9	0.1	—	17.7	—	—
29	Other	1.0	0.2	—	—	4.3	—	—
30	Total, other expenditures	1.6	1.1	0.1	—	22.0	—	—
31	Total, conditional transfers from federal government	131.1	34.3	155.1	132.5	583.9	1,166.9	170.2
	From local governments:							
32	Protection of persons and property	—	—	—	—	—	—	—
33	Transportation and communications	—	—	0.2	0.9	4.0	—	0.3
34	Health	—	—	—	—	—	—	1.1
35	Social welfare	—	—	—	—	—	—	—
36	Education	—	—	—	—	—	—	—
37	Other	—	—	—	1.0	—	—	2.0
38	Total, conditional transfers from local governments ..	—	—	0.2	1.9	4.0	—	3.4
39	Total, conditional transfers from other governments	131.1	34.3	155.3	134.4	587.9	1,166.9	173.6

(1) No detailed breakdown of conditional transfers available for British Columbia.

TABLEAU 5. Prévisions des transferts conditionnels provenant des autres administrations publiques

Année financière se terminant le 31 mars 1973

Sask.	Alta.	B.C.(1) — C.-B.(1)	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total(1)		No
millions de dollars								
—	0.2	..	..	—	—	..	Provenant de l'administration publique fédérale:	
—	—	..	..	0.6	1.7	..	Administration générale	1
—	—	..	..	—	—	..	Protection des personnes et des biens	2
—	—	..	..	—	—	..	Transports et communication:	
—	—	..	..	—	—	..	Route transcanadienne	3
—	—	..	..	—	—	..	Voies d'accès aux ressources	4
2.6	1.8	..	..	5.6	1.7	..	Office d'expansion économique de la région atlantique ...	5
—	—	..	..	—	—	..	Autres routes, chaussées et ponts	6
2.6	1.8	..	..	5.6	1.7	..	Total, transports et communications	7
—	—	..	..	—	—	..	Santé:	
55.7	99.3	..	..	1.3	2.1	..	Construction d'hôpitaux	8
28.8	45.0	..	..	0.6	1.3	..	Soins hospitaliers	9
3.5	1.1	..	..	0.1	1.2	..	Soins médicaux publics	10
—	—	..	..	—	—	..	Autres	11
88.0	145.4	..	..	2.0	4.6	..	Total, santé	12
—	0.1	..	..	—	—	..	Bien-être social:	
—	0.4	..	..	—	—	..	Aide aux vieillards et aux aveugles	13
—	0.1	..	..	0.2	1.2	..	Aide aux invalides	14
25.1	54.8	..	..	—	—	..	Aide aux chômeurs	15
2.0	—	..	..	0.6	—	..	Assistance publique du Canada	16
—	—	..	..	—	—	..	Autres services de bien-être social	17
27.1	55.4	..	..	0.8	1.2	..	Total, bien-être social	18
0.1	—	..	..	—	—	..	Loisirs et culture	19
—	—	..	..	—	—	..	Éducation:	
—	—	..	..	—	—	..	Écoles gérées par les administrations locales	20
18.9	57.9	..	..	—	—	..	Universités, collèges et autres écoles	21
—	—	..	..	—	—	..	Enseignement postsecondaire	22
—	—	..	..	—	—	..	Autres	23
18.9	57.9	..	..	—	—	..	Total, éducation	24
7.2	3.5	..	..	—	—	..	Ressources naturelles	25
0.4	—	..	..	—	—	..	Développement du commerce et de l'industrie	26
0.2	0.1	..	..	—	—	..	Planification et développement — administrations publiques locales.	27
—	—	..	..	—	—	..	Autres dépenses:	
—	—	..	..	—	2.6	..	Logement	28
—	—	..	..	—	—	..	Autres	29
—	—	..	..	—	2.6	..	Total, autres dépenses	30
144.5	264.3	265.4	3,048.2	9.0	11.8	3,069.0	Total, transferts conditionnels de l'administration publique fédérale.	31
0.6	—	..	..	—	—	..	Provenant des administrations publiques locales:	
0.2	—	..	..	—	—	..	Protection des personnes et des biens	32
—	—	..	..	—	—	..	Transports et communications	33
1.4	—	..	..	—	—	..	Santé	34
—	—	..	..	—	—	..	Bien-être social	35
—	—	..	..	—	—	..	Éducation	36
—	—	..	..	—	0.2	..	Autres	37
2.2	—	13.5	25.2	—	0.2	25.4	Total, transferts conditionnels des administrations publiques locales.	38
146.7	264.3	278.9	3,073.4	9.0	12.0	3,094.4	Total, transferts conditionnels des autres administrations publiques.	39

(1) La ventilation des transferts conditionnels n'est pas disponible pour la Colombie-Britannique.

TABLE 6. Estimated Net General Revenue
Fiscal Year Ending March 31, 1973

No.		Nfld. — T.-N.	P.E.I. — Î. P.-É.	N.S. — N.-É.	N.B. — N.-B.	Qué.	Ont.	Man.
		millions of dollars						
1	Gross general revenue (Table 1, Item 41)	458.5	108.0	587.8	522.1	4,916.5	5,801.4	734.2
	Deductions to arrive at net general revenue:							
2	Conditional transfers from federal government (Table 1, Item 28).	131.1	34.3	155.1	132.5	583.9	1,166.9	170.2
3	Conditional transfers from local governments (Table 1, Item 29).	--	--	0.2	1.9	4.0	—	3.4
4	Interest, discount, premium and foreign exchange (Table 1, Item 24).	4.7	2.3	30.7	4.4	39.7	317.9	42.8
	Institutional revenue from sales and services:							
5	Protection of persons and property	--	—	0.2	—	—	3.4(1)	—
6	Health	0.3	2.4	0.5	0.4	3.0	—	—
7	Social Welfare	0.1	1.0	—	1.4	1.0	—	—
8	Education	—	0.1	0.8	0.2	—	—	—
9	Other	—	—	—	—	—	—	—
10	Sub-total (Table 1, Item 20)	0.4	3.5	1.5	2.0	4.0	3.4	—
11	Total, deductions	136.2	40.1	187.5	140.8	631.6	1,488.2	216.4
12	Net general revenue	322.3	67.9	400.3	381.3	4,284.9	4,313.2	517.8

(1) Institutional revenue relating to other functions not available.

TABLEAU 6. Prévisions des recettes générales nettes

Année financière se terminant le 31 mars 1973

Sask.	Alta.	B.C. — C.-B.	Sub- total — Total partiel	Yukon	N.W.T. — T. N.-O.	Total		Nº
millions de dollars								
709.2	1,310.9	1,592.9	16,741.5	32.0	85.1	16,858.6	Recettes générales brutes (Poste 41 du Tableau 1).....	1
							Pour obtenir les recettes générales nettes, déduire:	
144.5	264.3	265.4	3,048.2	9.0	11.8	3,069.0	Transferts conditionnels provenant de l'administration publique fédérale (Poste 28 du Tableau 1).	2
2.2	—	13.5	25.2	—	0.2	25.4	Transferts conditionnels provenant des administrations publiques locales (Poste 29 du Tableau 1).	3
49.3	103.8	52.4	648.0	0.5	0.5	649.0	Intérêts, rabais, primes et échange sur devises étrangères (Poste 24 du Tableau 1).	4
							Recettes institutionnelles provenant des ventes et prestations:	
0.1	0.4	0.2	4.3	—	—	4.3	Protection des personnes et des biens	5
0.8	—	5.4	12.8	—	—	12.8	Santé	6
—	0.1	2.4	6.0	—	—	6.0	Bien-être social	7
10.3	2.2	—	13.6	—	—	13.6	Éducation	8
—	—	0.1	0.1	—	—	0.1	Autres	9
11.2	2.7	8.1	36.8	—	—	36.8	Total partiel (Poste 20 du Tableau 1)	10
207.2	370.8	339.4	3,758.2	9.5	12.5	3,780.2	Total des déductions	11
502.0	940.1	1,253.5	12,983.3	22.5	72.6	13,078.4	Recettes générales nettes	12

1) Les recettes institutionnelles imputables aux autres fonctions ne sont pas disponibles.

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973

NEWFOUNDLAND

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	10.6	—	10.6	—
2	Individuals	33.1	33.1	—	—
3	On premiums of insurance companies	1.0	—	—	1.0
4	Other on corporations	—	—	—	—
5	Property	—	—	—	—
	Sales:				
6	General	56.2	—	—	56.2
7	Motor fuel	27.4	—	—	27.4
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	—	—	—	—
10	Tobacco	9.5	—	—	9.5
11	Other commodities and services	—	—	—	—
	Successions and estates:				
12	Succession duties	0.3	0.3	—	—
13	Share of federal estate tax	0.4	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	—	—	—	—
17	Other	1.9	—	—	1.9
18	Total, taxes	140.4	33.4	10.6	96.0
19	Privileges, licences and permits	20.4	—	—	13.5
	Sales and Services:				
20	Institutional	0.4	—	—	—
21	Federal manpower training	6.2	—	—	—
22	Other	11.2	—	—	0.1
23	Fines and penalties	0.9	—	—	—
24	Interest, discount, premium and foreign exchange	4.7	—	—	—
25	Remitted profits of own enterprises	12.0	—	—	12.0
26	Other revenue	0.5	—	—	—
27	Gross general revenue from own sources	196.7	33.4	10.6	121.5

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973

TERRE-NEUVE

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	0.4	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
—	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
—	0.4	—	—	Total des impôts	18
2.5	—	4.3	0.1	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	0.4	Institutionnels	20
—	—	—	6.2	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	11.1	Autres	22
0.9	—	—	—	Amendes et pénalités	23
—	—	4.7	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	0.5	Autres recettes	26
3.4	0.4	9.0	18.3	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

NEWFOUNDLAND - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 - Total (Tableau 1)	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			(a)	(b)	(c)
			millions of dollars		
	Conditional transfers:				
28	From federal government	131.1	-	-	-
29	From local governments	--	-	-	-
30	Total, conditional transfers	131.1	-	-	-
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	9.7	-	-	-
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	120.0	-	-	-
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	-	-	-	-
34	Established program (Interim Arrangements Act)	-	-	-	-
35	Share of income tax on power utilities	1.0	-	-	-
36	Canada student loans	-	-	-	-
37	Grants-in-lieu of taxes on federal property	-	-	-	-
38	Other	-	-	-	-
39	Total, unconditional transfers	130.7	-	-	-
40	Total, transfers	261.8	-	-	-
41	Gross general revenue	458.5	33.4	10.6	121.6

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

TERRE-NEUVE - fin

Economic classification - Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from - Transferts versés par		Investment income - Revenu de placements	Other revenue - Autres recettes		
Persons - Les particuliers	Other levels of government - D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
-	131.1	-	-	Transferts conditionnels:	
-	--	-	-	Provenant de l'administration publique fédérale	28
-	131.1	-	-	Provenant des administrations publiques locales	29
				Total des transferts conditionnels	30
-	9.7	-	-	Transferts inconditionnels provenant de l'administration publique fédérale:	
-	120.0	-	-	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
-	-	-	-	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
-	-	-	-	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
-	-	-	-	Programme existant (loi sur les arrangements provisaires).	34
-	1.0	-	-	Partie de l'impôt sur le revenu des services d'utilité publique.	35
-	-	-	-	Prêts aux étudiants du Canada	36
-	-	-	-	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
-	-	-	-	Autres	38
-	130.7	-	-	Total des transferts inconditionnels	39
-	261.8	-	-	Total des transferts	40
3.4	262.2	9.0	18.3	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

PRINCE EDWARD ISLAND

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	1.6	—	1.6	—
2	Individuals	6.3	6.3	—	—
3	On premiums of insurance companies	0.2	—	—	0.2
4	Other on corporations	—	—	—	—
5	Property	3.2	—	—	3.2
	Sales:				
6	General	12.0	—	—	12.0
7	Motor fuel	6.6	—	—	6.6
8	Alcoholic beverages	1.1	—	—	1.1
9	Amusements and admissions	0.2	—	—	0.2
10	Tobacco	1.1	—	—	1.1
11	Other commodities and services	—	—	—	—
	Successions and estates:				
12	Succession duties	—	—	—	—
13	Share of federal estate tax	0.2	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	—	—	—	—
17	Other	—	—	—	—
18	Total, taxes	32.5	6.3	1.6	24.4
19	Privileges, licences and permits	2.5	—	—	1.3
	Sales and Services:				
20	Institutional	3.5	—	—	—
21	Federal manpower training	2.4	—	—	—
22	Other	3.1	—	—	—
23	Fines and penalties	0.1	—	—	—
24	Interest, discount, premium and foreign exchange	2.3	—	—	—
25	Remitted profits of own enterprises	4.0	—	—	4.0
26	Other revenue	--	—	—	—
27	Gross general revenue from own sources	50.4	6.3	1.6	29.7

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ÎLE-DU-PRINCE-ÉDOUARD

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)				
millions de dollars				(f)	(g)
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	0.2	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
—	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
—	0.2	—	—	Total des impôts	18
0.9	—	—	0.3	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	3.5	Institutionnels	20
—	—	—	2.4	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	3.1	Autres	22
0.1	—	—	—	Amendes et pénalités	23
—	—	2.3	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	—	Autres recettes	26
1.0	0.2	2.3	9.3	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

PRINCE EDWARD ISLAND - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Conditional transfers:				
28	From federal government	34.3	—	—	—
29	From local governments	--	—	—	—
30	Total, conditional transfers	34.3	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	0.7	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	22.4	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act)	—	—	—	—
35	Share of income tax on power utilities	0.2	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in-lieu of taxes on federal property	—	—	—	—
38	Other	—	—	—	—
39	Total, unconditional transfers	23.3	—	—	—
40	Total, transfers	57.6	—	—	—
41	Gross general revenue	108.0	6.3	1.6	29.7

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ÎLE-DU-PRINCE-ÉDOUARD - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
—	34.3	—	—	Transferts conditionnels:	
—	--	—	—	Provenant de l'administration publique fédérale	28
—	34.3	—	—	Provenant des administrations publiques locales	29
—	34.3	—	—	Total des transferts conditionnels	30
—	0.7	—	—	Transferts inconditionnels provenant de l'administration publique fédérale:	
—	22.4	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	—	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	0.2	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	23.3	—	—	Total des transferts inconditionnels	39
—	57.6	—	—	Total des transferts	40
1.0	57.8	2.3	9.3	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

NOVA SCOTIA

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	14.4	—	14.4	—
2	Individuals	79.2	79.2	—	—
3	On premiums of insurance companies	2.0	—	—	2.0
4	Other on corporations	—	—	—	—
5	Property	0.1	—	—	0.1
	Sales:				
6	General	81.9	—	—	81.9
7	Motor fuel	44.4	—	—	44.4
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	1.1	—	—	1.1
10	Tobacco	—	—	—	—
11	Other commodities and services	1.0	—	—	1.0
	Successions and estates:				
12	Succession duties	—	—	—	—
13	Share of federal estate tax	3.1	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	—	—	—	—
17	Other	0.1	—	—	0.1
18	Total, taxes	227.3	79.2	14.4	130.6
19	Privileges, licences and permits	17.5	—	—	10.2
	Sales and Services:				
20	Institutional	1.5	—	—	—
21	Federal manpower training	4.2	—	—	—
22	Other	9.7	—	—	1.3
23	Fines and penalties	1.1	—	—	—
24	Interest, discount, premium and foreign exchange	30.7	—	—	—
25	Remitted profits of own enterprises	32.3	—	—	32.3
26	Other revenue	0.1	—	—	—
27	Gross general revenue from own sources	324.4	79.2	14.4	174.4

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

NOUVELLE-ÉCOSSE

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)					(f)	(g)
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	3.1	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
—	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
—	3.1	—	—	Total des impôts	18
6.8	—	0.2	0.3	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	1.5	Institutionnels	20
—	—	—	4.2	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	8.4	Autres	22
1.1	—	—	—	Amendes et pénalités	23
—	—	30.7	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	0.1	Autres recettes	26
7.9	3.1	30.9	14.5	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

NOVA SCOTIA - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 - Total (Tableau 1)	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			(a)	(b)	(c)
			millions of dollars		
	Conditional transfers:				
28	From federal government	155.1	-	-	-
29	From local governments	0.2	-	-	-
30	Total, conditional transfers	155.3	-	-	-
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	2.2	-	-	-
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	104.3	-	-	-
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	-	-	-	-
34	Established program (Interim Arrangements Act)	-	-	-	-
35	Share of income tax on power utilities	1.6	-	-	-
36	Canada student loans	-	-	-	-
37	Grants-in-lieu of taxes on federal property	-	-	-	-
38	Other	-	-	-	-
39	Total, unconditional transfers	108.1	-	-	-
40	Total, transfers	263.4	-	-	-
41	Gross general revenue	587.8	79.2	14.4	174.4

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

NOUVELLE-ÉCOSSE - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers (d)	Other levels of government — D'autres échelons de l'adminis- tration publique (e)				
millions de dollars					
				Transferts conditionnels:	
—	155.1	—	—	Provenant de l'administration publique fédérale	28
—	0.2	—	—	Provenant des administrations publiques locales	29
—	155.3	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	2.2	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	104.3	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	1.6	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	108.1	—	—	Total des transferts inconditionnels	39
—	263.4	—	—	Total des transferts	40
7.9	266.5	30.9	14.5	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

NEW BRUNSWICK

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Directs taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	10.3	—	10.3	—
2	Individuals	55.2	55.2	—	—
3	On premiums of insurance companies	1.5	—	—	1.5
4	Other on corporations	—	—	—	—
5	Property	33.7	—	—	33.7
	Sales:				
6	General	64.9	—	—	64.9
7	Motor fuel	37.0	—	—	37.0
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	0.6	—	—	0.6
10	Tobacco	6.3	—	—	6.3
11	Other commodities and services	—	—	—	—
	Successions and estates:				
12	Succession duties	1.3	1.3	—	—
13	Share of federal estate tax	0.2	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	—	—	—	—
17	Other	0.2	—	—	0.2
18	Total, taxes	211.2	56.5	10.3	144.2
19	Privileges, licences and permits	20.4	—	0.3	8.2
	Sales and Services:				
20	Institutional	2.0	—	—	—
21	Federal manpower training	5.0	—	—	—
22	Other	7.5	—	—	—
23	Fines and penalties	0.6	—	—	—
24	Interest, discount, premium and foreign exchange	4.4	—	—	—
25	Remitted profits of own enterprises	21.8	—	—	21.8
26	Other revenue	1.4	—	—	—
27	Gross general revenue from own sources	274.3	56.5	10.6	174.2

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

NOUVEAU-BRUNSWICK

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)				
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	0.2	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
—	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
—	0.2	—	—	Total des impôts	18
6.8	—	3.1	2.0	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	2.0	Institutionnels	20
—	—	—	5.0	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	7.5	Autres	22
0.5	—	—	0.1	Amendes et pénalités	23
—	—	4.4	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	1.4	Autres recettes	26
7.3	0.2	7.5	18.0	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

NEW-BRUNSWICK - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — impôts directs		Indirect Taxes — Impôts indirects
			Persons — Particuliers	Business — Enterprises	
millions of dollars					
	Conditional transfers:				
28	From federal government	132.5	—	—	—
29	From local governments	1.9	—	—	—
30	Total, conditional transfers	134.4	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	1.8	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	110.1	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act)	—	—	—	—
35	Share of income tax on power utilities	0.1	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in-lieu of taxes on federal property	1.4	—	—	—
38	Other	—	—	—	—
39	Total, unconditional transfers	113.4	—	—	—
40	Total, transfers	247.8	—	—	—
41	Gross general revenue	522.1	56.5	10.6	174.2

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

NOUVEAU-BRUNSWICK - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Transferts conditionnels:	
—	132.5	—	—	Provenant de l'administration publique fédérale	28
—	1.9	—	—	Provenant des administrations publiques locales	29
—	134.4	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	1.8	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	110.1	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	0.1	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	1.4	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	113.4	—	—	Total des transferts inconditionnels	39
—	247.8	—	—	Total des transferts	40
7.3	248.0	7.5	18.0	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

QUEBEC

No.	Estimates of gross general revenue by source	Total as per Table I — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	223.0	—	223.0	—
2	Individuals	1,385.6	1,385.6	—	—
3	On premiums of insurance companies	27.0	—	—	27.0
4	Other on corporations	53.0	—	—	51.0
5	Property	—	—	—	—
	Sales:				
6	General	710.7	—	—	710.7
7	Motor fuel	343.6	—	—	343.6
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	14.7	—	—	14.7
10	Tobacco	76.9	—	—	76.9
11	Other commodities and services	78.7	—	—	78.7
	Successions and estates:				
12	Succession duties	60.0	60.0	—	—
13	Share of federal estate tax	8.9	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	107.4	—	107.4	—
17	Other	1.4	—	—	1.2
18	Total, taxes	3,090.9	1,445.6	330.4	1,303.6
19	Privileges, licences and permits	247.3	—	16.3	114.6
	Sales and Services:				
20	Institutional	4.0	—	—	—
21	Federal manpower training	53.7	—	—	—
22	Other	47.9	—	—	—
23	Fines and penalties	8.0	—	—	—
24	Interest, discount, premium and foreign exchange	39.7	—	—	—
25	Remitted profits of own enterprises	108.0	—	—	108.0
26	Other revenue	40.5	—	—	5.0
27	Gross general revenue from own sources	3,640.0	1,445.6	346.7	1,531.6

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

QUÉBEC

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	2.0	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	8.9	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
—	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	0.2	Autres	17
—	10.9	—	0.2	Total des impôts	18
69.8	—	29.8	16.8	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	4.0	Institutionnels	20
—	—	—	53.7	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	47.9	Autres	22
8.0	—	—	—	Amendes et pénalités	23
—	—	39.7	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	35.0	—	Autres recettes	26
77.8	10.9	104.5	122.6	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

QUEBEC - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)	(c)
			millions of dollars		
	Conditional transfers:				
28	From federal government	583.9	—	—	—
29	From local governments	4.0	—	—	—
30	Total, conditional transfers	587.9	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	4.5	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	452.1	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	— 37.2	—	—	—
34	Established program (Interim Arrangements Act)	255.6	—	—	—
35	Share of income tax on power utilities	3.0	—	—	—
36	Canada student loans	10.6	—	—	—
37	Grants-in-lieu of taxes on federal property	—	—	—	—
38	Other	—	—	—	—
39	Total, unconditional transfers	688.6	—	—	—
40	Total, transfers	1,276.5	—	—	—
41	Gross general revenue	4,916.5	1,445.6	346.7	1,531.9

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

QUÉBEC - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)				
millions de dollars					
				Transferts conditionnels:	
—	583.9	—	—	Provenant de l'administration publique fédérale	28
—	4.0	—	—	Provenant des administrations publiques locales	29
—	587.9	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	4.5	—	—	Subventions statutaires (arrangement fiscaux entre le gouvernement fédéral et les provinces).	31
—	452.1	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	— 37.2	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	255.6	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	3.0	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	10.6	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	688.6	—	—	Total des transferts inconditionnels	39
—	1,276.5	—	—	Total des transferts	40
77.8	1,287.4	104.5	122.6	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

ONTARIO

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect Taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	350.0	—	301.8	48.2
2	Individuals	1,179.6	1,179.6	—	—
3	On premiums of insurance companies	—	—	—	—
4	Other on corporations	—	—	—	—
5	Property	—	—	—	—
	Sales:				
6	General	855.0	—	—	855.0
7	Motor fuel	477.0	—	—	477.0
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	21.0	—	—	21.0
10	Tobacco	95.0	—	—	95.0
11	Other commodities and services	—	—	—	—
	Successions and estates:				
12	Succession duties	89.5	89.5	—	—
13	Share of federal estate tax	6.9	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	498.0	—	—	—
16	Payroll	—	—	—	—
17	Other	36.0	—	—	33.7
18	Total, taxes	3,608.0	1,269.1	301.8	1,529.9
19	Privileges, licences and permits	302.6	—	16.2	113.5
	Sales and Services:				
20	Institutional	3.4	—	—	—
21	Federal manpower training	45.0	—	—	—
22	Other	39.8	—	—	—
23	Fines and penalties	35.8	—	—	—
24	Interest, discount, premium and foreign exchange	317.9	—	—	—
25	Remitted profits of own enterprises	247.4	—	—	247.4
26	Other revenue	18.5	—	—	—
27	Gross general revenue from own sources	4,618.4	1,269.1	318.0	1,890.8

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ONTARIO

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other Revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique			(f)	(g)
(d)	(e)	(f)	(g)		
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	6.9	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
498.0	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	2.3	Autres	17
498.0	6.9	—	2.3	Total des impôts	18
100.9	—	22.7	49.3	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	3.4	Institutionnels	20
—	—	—	45.0	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	39.8	Autres	22
35.8	—	—	—	Amendes et pénalités	23
—	—	317.9	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	18.5	Autres recettes	26
634.7	6.9	340.6	158.3	Recettes générales brutes des sources propres ...	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

ONTARIO - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 - Total (Tableau 1)	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			(a)	(b)	(c)
			millions of dollars		
	Conditional transfers:				
28	From federal government	1,166.9	-	-	-
29	From local governments	-	-	-	-
30	Total, conditional transfers	1,166.9	-	-	-
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	5.6	-	-	-
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	-	-	-	-
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	-	-	-	-
34	Established program (Interim Arrangements Act)	-	-	-	-
35	Share of income tax on power utilities	10.5	-	-	-
36	Canada student loans	-	-	-	-
37	Grants-in-lieu of taxes on federal property	-	-	-	-
38	Other	-	-	-	-
39	Total, unconditional transfers	16.1	-	-	-
40	Total, transfers	1,183.0	-	-	-
41	Gross general revenue	5,801.4	1,269.1	318.0	1,890.8

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ONTARIO - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other Revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)					(f)	(g)
millions de dollars					
—	1,166.9	—	—	Transferts conditionnels:	
—	—	—	—	Provenant de l'administration publique fédérale	28
—	—	—	—	Provenant des administrations publiques locales	29
—	1,166.9	—	—	Total des transferts conditionnels	30
—	5.6	—	—	Transferts inconditionnels provenant de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	—	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	10.5	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	16.1	—	—	Total des transferts inconditionnels	39
—	1,183.0	—	—	Total des transferts	40
634.7	1,189.9	340.6	158.3	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

MANITOBA

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	38.0	—	38.0	—
2	Individuals	141.4	141.4	—	—
3	On premiums of insurance companies	2.6	—	—	2.6
4	Other on corporations	—	—	—	—
5	Property	0.1	—	—	0.1
	Sales:				
6	General	86.7	—	—	86.7
7	Motor fuel	49.5	—	—	49.5
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	2.0	—	—	2.0
10	Tobacco	12.9	—	—	12.9
11	Other commodities and services	5.3	—	—	5.3
	Successions and estates:				
12	Succession duties	4.0	4.0	—	—
13	Share of federal estate tax	1.9	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	29.0	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	—	—	—	—
17	Other	2.5	—	—	2.5
18	Total, taxes	375.9	145.4	38.0	161.6
19	Privileges, licences and permits	31.6	—	—	16.5
	Sales and Services:				
20	Institutional	—	—	—	—
21	Federal manpower training	3.7	—	—	—
22	Other	11.1	—	—	1.8
23	Fines and penalties	1.8	—	—	0.7
24	Interest, discount, premium and foreign exchange	42.8	—	—	—
25	Remitted profits of own enterprises	31.0	—	—	31.0
26	Other revenue	1.3	—	—	—
27	Gross general revenue from own sources	499.2	145.4	38.0	211.1

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

MANITOBA

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)					(f)	(g)
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	1.9	—	—	Partie de l'impôt fédéral sur les biens transmis par décès:	13
				Primes des services de santé:	
29.0	—	—	—	Primes d'assurance hospitalière	14
—	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
29.0	1.9	—	—	Total des impôts	18
8.7	—	5.5	0.9	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	—	Institutionnels	20
—	—	—	3.7	Entraînement de la main-d'oeuvre fédérale	21
0.1	—	—	9.2	Autres	22
1.7	—	—	—	Amendes et pénalités	23
—	—	42.8	—	Intérêts, rabais, primes et échange sur devises étran- gères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	1.3	Autres recettes	26
39.5	1.9	48.3	15.1	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

MANITOBA - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)	(c)
			millions of dollars		
	Conditional transfers:				
28	From federal government	170.2	—	—	—
29	From local governments	3.4	—	—	—
30	Total, conditional transfers	173.6	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	2.2	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	58.5	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act)	—	—	—	—
35	Share of income tax on power utilities	0.7	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in-lieu of taxes on federal property	—	—	—	—
38	Other	—	—	—	—
39	Total, unconditional transfers	61.4	—	—	—
40	Total, transfers	235.0	—	—	—
41	Gross general revenue	734.2	145.4	38.0	211.0

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

MANITOBA - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Transferts conditionnels:	
—	170.2	—	—	Provenant de l'administration publique fédérale	28
—	3.4	—	—	Provenant des administrations publiques locales	29
—	173.6	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	2.2	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	58.5	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	0.7	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	61.4	—	—	Total des transferts inconditionnels	39
—	235.0	—	—	Total des transferts	40
39.5	236.9	48.3	15.1	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

SASKATCHEWAN

No.	Estimates of gross general revenu by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	15.4	—	15.4	—
2	Individuals	76.1	76.1	—	—
3	On premiums of insurance companies	2.1	—	—	2.1
4	Other on corporations	—	—	—	—
5	Property	0.2	—	—	0.2
	Sales:				
6	General	74.3	—	—	74.3
7	Motor fuel	55.6	—	—	55.6
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	0.3	—	—	0.3
10	Tobacco	6.5	—	—	6.5
11	Other commodities and services	—	—	—	—
	Successions and estates:				
12	Succession duties	2.8	2.8	—	—
13	Share of federal estate tax	1.9	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	10.1	—	—	—
15	Medicare premiums	4.8	—	—	—
16	Payroll	—	—	—	—
17	Other	2.4	—	—	2.4
18	Total, taxes	252.5	78.9	15.4	141.4
19	Privileges, licences and permits	63.3	—	—	34.8
	Sales and Services:				
20	Institutional	11.2	—	—	—
21	Federal manpower training	2.2	—	—	—
22	Other	10.4	—	—	0.4
23	Fines and penalties	2.3	—	—	—
24	Interest, discount, premium and foreign exchange	49.3	—	—	—
25	Remitted profits of own enterprises	29.5	—	—	29.5
26	Other revenue	20.4	—	—	—
27	Gross general revenue from own sources	441.1	78.9	15.4	206.4

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

SASKATCHEWAN

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other Levels of government — D'autres échelons de l'adminis- tration publique (e)				
(d)	(e)	(f)	(g)		
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance ..	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	1.9	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
10.1	—	—	—	Primes d'assurance hospitalière	14
4.8	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
14.9	1.9	—	—	Total des impôts	18
7.4	—	18.3	2.8	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	11.2	Institutionnels	20
—	—	—	2.2	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	10.0	Autres	22
2.3	—	—	—	Amendes et pénalités	23
—	—	49.3	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	18.7	1.7	Autres recettes	26
24.6	1.9	86.3	27.9	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

SASKATCHEWAN - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)	(c)
			millions of dollars		
	Conditional transfers:				
28	From federal government	144.5	—	—	—
29	From local governments	2.2	—	—	—
30	Total, conditional transfers	146.7	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	2.1	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	119.3	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act)	—	—	—	—
35	Share of income tax on power utilities	—	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in-lieu of taxes on federal property	—	—	—	—
38	Other	—	—	—	—
39	Total, unconditional transfers	121.4	—	—	—
40	Total, transfers	268.1	—	—	—
41	Gross general revenue	709.2	78.9	15.4	206.1

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

SASKATCHEWAN - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)					(f)	(g)
millions de dollars					
				Transferts conditionnels:	
—	144.5	—	—	Provenant de l'administration publique fédérale	28
—	2.2	—	—	Provenant des administrations publiques locales	29
—	146.7	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	2.1	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	119.3	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	—	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	121.4	—	—	Total des transferts inconditionnels	39
—	268.1	—	—	Total des transferts	40
24.6	270.0	86.3	27.9	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

ALBERTA

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	70.9	—	70.9	—
2	Individuals	223.4	223.4	—	—
3	On premiums of insurance companies	5.3	—	—	5.3
4	Other on corporations	—	—	—	—
5	Property	—	—	—	—
	Sales:				
6	General	—	—	—	—
7	Motor fuel	90.0	—	—	90.0
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	2.4	—	—	2.4
10	Tobacco	13.6	—	—	13.6
11	Other commodities and services	—	—	—	—
	Successions and estates:				
12	Succession duties	—	—	—	—
13	Share of federal estate tax	1.2	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	60.0	—	—	—
16	Payroll	—	—	—	—
17	Other	4.0	—	—	4.0
18	Total, taxes	470.8	223.4	70.9	115.3
19	Privileges, licences and permits	359.2	—	—	33.7
	Sales and Services:				
20	Institutional	2.7	—	—	—
21	Federal manpower training	8.1	—	—	—
22	Other	20.9	—	—	7.3
23	Fines and penalties	3.8	—	—	—
24	Interest, discount, premium and foreign exchange	103.8	—	—	—
25	Remitted profits of own enterprises	64.9	—	—	64.9
26	Other revenue	3.3	—	—	—
27	Gross general revenue from own sources	1,037.5	223.4	70.9	221.2

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ALBERTA

Economic classification — Classification économique					
Transfers from — Transferts versés par					
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique	Investment income — Revenu de placements	Other revenue — Autres recettes	Prévisions des recettes générales brutes par source	No
(d)	(e)	(f)	(g)		
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
—	—	—	—	De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
—	—	—	—	Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	1.2	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
—	—	—	—	Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
60.0	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
60.0	1.2	—	—	Total des impôts	18
15.8	—	286.0	23.7	Privilèges, licences et permis	19
—	—	—	—	Ventes et prestations:	
—	—	—	2.7	Institutionnels	20
0.1	—	—	8.1	Entraînement de la main-d'oeuvre fédérale	21
3.8	—	—	13.5	Autres	22
—	—	—	—	Amendes et pénalités	23
—	—	103.8	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	2.5	0.8	Autres recettes	26
79.7	1.2	392.3	48.8	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

ALBERTA - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Conditional transfers:				
28	From federal government	264.3	—	—	—
29	From local governments	—	—	—	—
30	Total, conditional transfers	264.3	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	3.1	—	—	—
32	Equalization including stabilization (Federal-provin- cial fiscal arrangements).	—	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act)	—	—	—	—
35	Share of income tax on power utilities	6.0	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in-lieu of taxes on federal property	—	—	—	—
38	Other	—	—	—	—
39	Total, unconditional transfers	9.1	—	—	—
40	Total, transfers	273.4	—	—	—
41	Gross general revenue	1,310.9	223.4	70.9	221.2

TABEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars, 1973 - suite

ALBERTA - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)				
millions de dollars					
				Transferts conditionnels:	
—	264.3	—	—	Provenant de l'administration publique fédérale	28
—	—	—	—	Provenant des administrations publiques locales	29
—	264.3	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	3.1	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	—	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	6.0	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	9.1	—	—	Total des transferts inconditionnels	39
—	273.4	—	—	Total des transferts	40
79.7	274.6	392.3	48.8	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

BRITISH COLUMBIA

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	78.3	—	78.3	—
2	Individuals	302.6	302.6	—	—
3	On premiums of insurance companies	7.5	—	—	7.5
4	Other on corporations	—	—	—	—
5	Property	16.9	—	—	16.7
	Sales:				
6	General	223.9	—	—	223.9
7	Motor fuel	113.0	—	—	113.0
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	3.6	—	—	3.6
10	Tobacco	20.8	—	—	20.8
11	Other commodities and services	6.6	—	—	6.6
	Successions and estates:				
12	Succession duties	21.0	21.0	—	—
13	Share of federal estate tax	—	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	80.0	—	—	—
16	Payroll	—	—	—	—
17	Other	0.9	—	—	0.9
18	Total, taxes	875.1	323.6	78.3	393.0
19	Privileges, licences and permits	216.9	—	26.0	48.6
	Sales and Services:				
20	Institutional	8.1	—	—	—
21	Federal manpower training	9.4	—	—	—
22	Other	70.5	—	—	14.2
23	Fines and penalties	2.3	—	—	—
24	Interest, discount, premium and foreign exchange	52.4	—	—	—
25	Remitted profits of own enterprises	75.9	—	—	75.9
26	Other revenue	0.3	—	—	0.3
27	Gross general revenue from own sources	1,310.9	323.6	104.3	532.0

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

COLOMBIE-BRITANNIQUE

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)					(f)	(g)
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	0.2	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	—	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
80.0	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
80.0	—	—	0.2	Total des impôts	18
20.1	—	98.9	23.3	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	8.1	Institutionnels	20
—	—	—	9.4	Entraînement de la main-d'oeuvre fédérale.....	21
—	—	—	56.3	Autres	22
2.3	—	—	—	Amendes et pénalités	23
—	—	52.4	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	—	Autres recettes	26
102.4	—	151.3	97.3	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

BRITISH COLUMBIA - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôt directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Conditional transfers:				
28	From federal government	265.4	—	—	—
29	From local governments	13.5	—	—	—
30	Total, conditional transfers	278.9	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	2.1	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	—	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act)	—	—	—	—
35	Share of income tax on power utilities	0.5	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in-lieu of taxes on federal property	0.5	—	—	—
38	Other	—	—	—	—
39	Total, unconditional transfers	3.1	—	—	—
40	Total, transfers	282.0	—	—	—
41	Gross general revenue	1,592.9	323.6	104.3	532.0

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

COLOMBIE-BRITANNIQUE - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)					(f)	(g)
millions de dollars					
				Transferts conditionnels:	
—	265.4	—	—	Provenant de l'administration publique fédérale	28
—	13.5	—	—	Provenant des administrations publiques locales	29
—	278.9	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	2.1	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	—	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	0.5	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	0.5	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	—	—	—	Autres	38
—	3.1	—	—	Total des transferts inconditionnels	39
—	282.0	—	—	Total des transferts	40
102.4	282.0	151.3	97.3	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

YUKON

No.	Estimates of gross general revenu by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	—	—	—	—
2	Individuals	—	—	—	—
3	On premiums of insurance companies	—	—	—	—
4	Other on corporations	—	—	—	—
5	Property	1.5	—	—	1.5
	Sales:				
6	General	—	—	—	—
7	Motor fuel	2.5	—	—	2.5
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	—	—	—	—
10	Tobacco	—	—	—	—
11	Other commodities and services	—	—	—	—
	Successions and estates:				
12	Successions duties	—	—	—	—
13	Share of federal estate tax	—	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	0.7	—	—	—
16	Payroll	—	—	—	—
17	Other	—	—	—	—
18	Total, taxes	4.7	—	—	4.0
19	Privileges, licences and permits	0.9	—	—	0.6
	Sales and Services:				
20	Institutional	—	—	—	—
21	Federal manpower training	—	—	—	—
22	Other	1.5	—	—	—
23	Fines and penalties	—	—	—	—
24	Interest, discount, premium and foreign exchange	0.5	—	—	—
25	Remitted profits of own enterprises	1.8	—	—	1.8
26	Other revenue	—	—	—	—
27	Gross general revenue from own sources	9.4	—	—	6.4

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

YUKON

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)					(f)	(g)
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	—	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
0.7	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
0.7	—	—	—	Total des impôts	18
0.2	—	—	0.1	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	—	Institutionnels	20
—	—	—	—	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	1.5	Autres	22
—	—	—	—	Amendes et pénalités	23
—	—	0.5	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	—	Autres recettes	26
0.9	—	0.5	1.6	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

YUKON - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Directs taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Conditional transfers:				
28	From federal government	9.0	—	—	—
29	From local governments	—	—	—	—
30	Total, conditional transfers	9.0	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	—	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	—	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act)	—	—	—	—
35	Share of income tax on power utilities	0.2	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in-lieu of taxes on federal property	—	—	—	—
38	Other	13.4	—	—	—
39	Total, unconditional transfers	13.6	—	—	—
40	Total, transfers	22.6	—	—	—
41	Gross general revenue	32.0	—	—	6.4

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

YUKON - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)				
millions de dollars					
				Transferts conditionnels:	
—	9.0	—	—	Provenant de l'administration publique fédérale	28
—	—	—	—	Provenant des administrations publiques locales	29
—	9.0	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	—	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	0.2	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	—	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	13.4	—	—	Autres	38
—	13.6	—	—	Total des transferts inconditionnels	39
—	22.6	—	—	Total des transferts	40
0.9	22.6	0.5	1.6	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

NORTHWEST TERRITORY

No.	Estimates of gross general revenu by source	Total as per Table I — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			(a)	(b)		(c)
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	—	—	—	—
2	Individuals	—	—	—	—
3	On premiums of insurance companies	—	—	—	—
4	Other on corporations	—	—	—	—
5	Property	0.2	—	—	0.2
	Sales:				
6	General	—	—	—	—
7	Motor fuel	2.5	—	—	2.5
8	Alcoholic beverages	—	—	—	—
9	Amusements and admissions	—	—	—	—
10	Tobacco	—	—	—	—
11	Other commodities and services	0.4	—	—	0.4
	Successions and estates:				
12	Succession duties	—	—	—	—
13	Share of federal estate tax	—	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	—	—	—	—
15	Medicare premiums	—	—	—	—
16	Payroll	—	—	—	—
17	Other	—	—	—	—
18	Total, taxes	3.1	—	—	3.1
19	Privileges, licences and permits	0.6	—	—	0.5
	Sales and Services:				
20	Institutional	—	—	—	—
21	Federal manpower training	0.9	—	—	—
22	Other	3.3	—	—	—
23	Fines and penalties	—	—	—	—
24	Interest, discount, premium and foreign exchange	0.5	—	—	—
25	Remitted profits of own enterprises	3.3	—	—	3.3
26	Other revenue	—	—	—	—
27	Gross general revenue from own sources	11.7	—	—	6.9

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

TERRITOIRE DU NORD-OUEST

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	—	—	—	De toute autre nature sur les sociétés	4
—	—	—	—	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	—	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
—	—	—	—	Primes d'assurance hospitalière	14
—	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	—	Autres	17
—	—	—	—	Total des impôts	18
0.1	—	—	—	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	—	Institutionnels	20
—	—	—	0.9	Entraînement de la main-d'oeuvre fédérale	21
—	—	—	3.3	Autres	22
—	—	—	—	Amendes et pénalités	23
—	—	0.5	—	Intérêts, rabais, primes et échange sur devises étrangères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	—	—	Autres recettes	26
0.1	—	0.5	4.2	Recettes générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

NORTHWEST TERRITORIES - Concluded

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Conditional transfers:				
28	From federal government	11.8	—	—	—
29	From local governments	0.2	—	—	—
30	Total, conditional transfers	12.0	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	—	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	—	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	—	—	—	—
34	Established program (Interim Arrangements Act).....	—	—	—	—
35	Share of income tax on power utilities	—	—	—	—
36	Canada student loans	—	—	—	—
37	Grants-in lieu of taxes on federal property	5.0	—	—	—
38	Other	56.4	—	—	—
39	Total, unconditional transfers	61.4	—	—	—
40	Total, transfers	73.4	—	—	—
41	Gross general revenue	85.1	—	—	6.9

TABEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

TERRITOIRES DU NORD-OUEST - fin

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	N ^o
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Transferts conditionnels:	
—	11.8	—	—	Provenant de l'administration publique fédérale	28
—	0.2	—	—	Provenant des administrations publiques locales	29
—	12.0	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	—	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	—	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	—	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces)	33
—	—	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	—	—	—	Partie de l'impôt sur le revenu des services d'utilité publique).	35
—	—	—	—	Prêts aux étudiants du Canada	36
—	5.0	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	56.4	—	—	Autres	38
—	61.4	—	—	Total des transferts inconditionnels	39
—	73.4	—	—	Total des transferts	40
0.1	73.4	0.5	4.2	Recettes générales brutes	41

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Continued

CANADA

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau I)	Economic classification — Classification économique		
			Directs taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Taxes:				
	Income:				
1	Corporations	812.5	—	764.3	48.2
2	Individuals	3,482.5	3,482.5	—	—
3	On premiums of insurance companies	49.2	—	—	49.2
4	Other on corporations	53.0	—	—	51.0
5	Property	55.9	—	—	55.7
	Sales:				
6	General	2,165.6	—	—	2,165.6
7	Motor fuel	1,249.1	—	—	1,249.1
8	Alcoholic beverages	1.1	—	—	1.1
9	Amusements and admissions	45.9	—	—	45.9
10	Tobacco	242.6	—	—	242.6
11	Other commodities and services	92.0	—	—	92.0
	Successions and estates:				
12	Succession duties	178.9	178.9	—	—
13	Share of federal estate tax	24.7	—	—	—
	Health services premiums:				
14	Hospital insurance premiums	39.1	—	—	—
15	Medicare premiums	643.5	—	—	—
16	Payroll	107.4	—	107.4	—
17	Other	49.4	—	—	46.9
18	Total, taxes	9,292.4	3,661.4	871.7	4,047.3
19	Privileges, licences and permits	1,283.2	—	58.8	393.0
	Sales and Services:				
20	Institutional	36.8	—	—	—
21	Federal manpower training	140.8	—	—	—
22	Other	236.9	—	—	25.1
23	Fines and penalties	56.7	—	—	0.1
24	Interest, discount, premium and foreign exchange	649.0	—	—	—
25	Remitted profits of own enterprises	631.9	—	—	631.9
26	Other revenue	86.3	—	—	5.8
27	Gross general revenue from own sources	12,414.0	3,661.4	930.5	5,103.2

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

CANADA

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Impôts:	
				Sur le revenu:	
—	—	—	—	Des sociétés	1
—	—	—	—	Des particuliers	2
—	—	—	—	Sur le revenu de primes des compagnies d'assurance	3
—	2.0	—	—	De toute autre nature sur les sociétés	4
—	—	—	0.2	Immobiliers	5
				De vente:	
—	—	—	—	Générale	6
—	—	—	—	Sur les carburants	7
—	—	—	—	Sur les boissons alcooliques	8
—	—	—	—	Sur les spectacles et les billets d'entrée	9
—	—	—	—	Sur le tabac	10
—	—	—	—	Sur les autres biens et services	11
				Successions et biens transmis par décès:	
—	—	—	—	Droits de succession	12
—	24.7	—	—	Partie de l'impôt fédéral sur les biens transmis par décès.	13
				Primes des services de santé:	
39.1	—	—	—	Primes d'assurance hospitalière	14
643.5	—	—	—	Primes sur les soins médicaux	15
—	—	—	—	De feuille de paie	16
—	—	—	2.5	Autres	17
682.6	26.7	—	2.7	Total des impôts	18
240.0	—	471.8	119.6	Privilèges, licences et permis	19
				Ventes et prestations:	
—	—	—	36.8	Institutionnels	20
—	—	—	140.8	Entraînement de la main-d'oeuvre fédérale	21
0.2	—	—	211.6	Autres	22
56.5	—	—	0.1	Amendes et pénalités	23
—	—	649.0	—	Intérêts, rabais, primes et échange sur devises étran- gères.	24
—	—	—	—	Profits des entreprises propres, versés au budget	25
—	—	56.2	24.3	Autres recettes	26
979.3	26.7	1,177.0	535.9	Receites générales brutes de sources propres	27

TABLE 7. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ended March 31, 1973 - Concluded

CANADA

No.	Estimates of gross general revenue by source	Total as per Table 1 — Total (Tableau 1)	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars					
	Conditional transfers:				
28	From federal government	3,069.0	—	—	—
29	From local governments	25.4	—	—	—
30	Total, conditional transfers	3,094.4	—	—	—
	Unconditional transfers from federal government:				
31	Statutory subsidies (Federal-provincial fiscal arrangements).	34.0	—	—	—
32	Equalization including stabilization (Federal-provincial fiscal arrangements).	986.7	—	—	—
33	Youth allowances (Federal-Provincial Fiscal Revision Act).	— 37.2	—	—	—
34	Established program (Interim Arrangements Act)	255.6	—	—	—
35	Share of income tax on power utilities	23.8	—	—	—
36	Canada student loans	10.6	—	—	—
37	Grants-in-lieu of taxes on federal property	6.9	—	—	—
38	Other	69.8	—	—	—
39	Total, unconditional transfers	1,350.2	—	—	—
40	Total, transfers	4,444.6	—	—	—
41	Gross general revenue	16,858.6	3,661.4	930.5	5,103.2

TABLEAU 7. Classification économique des recettes prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - fin

CANADA

Economic classification — Classification économique				Prévisions des recettes générales brutes par source	No
Transfers from — Transferts versés par		Investment income — Revenu de placements	Other revenue — Autres recettes		
Persons — Les particuliers	Other levels of government — D'autres échelons de l'adminis- tration publique				
(d)	(e)	(f)	(g)		
millions de dollars					
				Transferts conditionnels:	
—	3,069.0	—	—	Provenant de l'administration publique fédérale	28
—	25.4	—	—	Provenant des administrations publiques locales	29
—	3,094.4	—	—	Total des transferts conditionnels	30
				Transferts inconditionnels provenant de l'administration publique fédérale:	
—	34.0	—	—	Subventions statutaires (arrangements fiscaux entre le gouvernement fédéral et les provinces).	31
—	986.7	—	—	Péréquation, y compris les paiements de stabilisation (arrangements fiscaux entre le gouvernement fédéral et les provinces).	32
—	— 37.2	—	—	Allocations aux jeunes (loi sur la révision des arran- gements fiscaux entre le gouvernement fédéral et les provinces).	33
—	255.6	—	—	Programme existant (loi sur les arrangements provisaires).	34
—	23.8	—	—	Partie de l'impôt sur le revenu des services d'utilité publique.	35
—	10.6	—	—	Prêts aux étudiants du Canada	36
—	6.9	—	—	Subventions en remplacement d'impôt sur les propriétés du Gouvernement fédéral.	37
—	69.8	—	—	Autres	38
—	1,350.2	—	—	Total des transferts inconditionnels	39
—	4,444.6	—	—	Total des transferts	40
979.3	4,471.3	1,177.0	535.9	Recettes générales brutes	41

TABLE 8. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ended March 31, 1973

NEWFOUNDLAND

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	72.8	2.1	68.8
2	Other	0.4	--	0.4
3	Total, transportation and communications	73.2	2.1	69.2
	Health:			
4	Hospital care	90.2	13.1	—
5	Medicare	18.7	0.9	17.8
6	Other	10.0	2.4	4.5
7	Total, health	118.9	16.4	22.3
	Social welfare:			
8	Aid to aged and blind persons	0.4	—	—
9	Aid to unemployed and unemployables	45.1	0.1	0.1
10	Other	11.5	5.8	2.1
11	Total, social welfare	57.0	5.9	2.2
	Education:			
12	Schools operated by local authorities	83.2	0.6	1.5
13	Universities, colleges and other schools	51.1	5.2	19.9
14	Other	9.3	1.5	6.8
15	Total, education	143.6	7.3	28.2
16	Natural resources and primary industries	22.9	3.4	17.1
17	Debt charges (exclusive of debt retirement)	56.5	—	1.9
18	Unconditional transfers to local governments	3.6	—	—
19	Home-owners' or real property tax subsidies	—	—	—
	Other expenditures:			
20	General government	17.2	7.6	5.9
21	Protection of persons and property	11.5	5.9	5.5
22	Recreational and cultural services	4.8	1.3	3.1
23	Trade and industrial development	15.9	0.5	15.3
24	Contributions to government enterprises	13.7	0.4	2.7
25	Other	13.0	1.4	4.2
26	Total, other expenditures	76.1	17.1	36.7
27	Gross general expenditure (exclusive of debt retirement)	551.8	52.2	177.6

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973

TERRE-NEUVE

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	N ^o
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers	Business — Aux entreprises	Other levels of government — À d'autres échelons de l'adminis- tration publique			
(c)	(d)	(e)			
millions de dollars					
--	--	1.9	--	Transports et communications:	
--	--	--	--	Routes, chaussées et ponts	1
--	--	--	--	Autres	2
--	--	1.9	--	Total, transports et communications	3
--	--	77.1	--	Santé:	
--	--	--	--	Soins hospitaliers	4
0.3	--	--	--	Soins médicaux publics	5
0.3	--	2.8	--	Autres	6
0.3	--	79.9	--	Total, santé	7
0.4	--	--	--	Bien-être social:	
44.9	--	--	--	Aide aux vieillards et aux aveugles	8
3.5	--	--	0.1	Aide aux chômeurs et aux inemployables	9
48.8	--	--	0.1	Autres	10
48.8	--	--	0.1	Total, bien-être social	11
81.1	--	--	--	Éducation:	
26.0	--	--	--	Écoles gérées par les autorités locales	12
1.8	--	--	- 0.8	Universités, collèges et autres écoles	13
108.9	--	--	- 0.8	Autres	14
108.9	--	--	- 0.8	Total, éducation	15
0.6	1.5	--	0.3	Ressources naturelles et industries primaires	16
54.5	--	--	0.1	Service de la dette (remboursement de la dette exclus) ..	17
--	--	3.6	--	Transferts inconditionnels aux administrations publiques locales.	18
--	--	--	--	Subventions aux propriétaires d'habitation	19
--	3.4	--	0.3	Autres dépenses:	
--	--	0.1	--	Administration générale	20
0.4	--	--	--	Protection des personnes et des biens	21
0.1	--	--	--	Loisirs et culture	22
--	10.6	--	--	Développement du commerce et de l'industrie	23
1.4	2.6	3.4	--	Contributions aux entreprises publiques	24
1.4	2.6	3.4	--	Autres	25
1.9	16.6	3.5	0.3	Total, autres dépenses	26
215.0	18.1	88.9	--	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

PRINCE EDWARD ISLAND

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	11.3	0.4	10.8
2	Other	--	--	--
3	Total, transportation and communications	11.3	0.4	10.8
	Health:			
4	Hospital care	11.7	--	2.1
5	Medicare	4.9	--	4.9
6	Other	5.9	3.4	2.2
7	Total, health	22.5	3.4	9.2
	Social welfare:			
8	Aid to aged and blind persons	--	--	--
9	Aid to unemployed and unemployables	4.2	--	--
10	Other	4.6	2.5	1.4
11	Total, social welfare	8.8	2.5	1.4
	Education:			
12	Schools operated by local authorities	19.9	10.9	4.4
13	Universities, colleges and other schools	9.3	1.4	0.9
14	Other	1.5	0.3	1.2
15	Total, education	30.7	12.6	6.5
16	Natural resources and primary industries	7.8	1.7	4.9
17	Debt charges (exclusive of debt retirement)	8.8	--	--
18	Unconditional transfers to local governments	0.6	--	--
19	Home-owners' or real property tax subsidies	--	--	--
	Other expenditures:			
20	General government	7.5	2.2	5.1
21	Protection of persons and property	2.1	0.8	1.2
22	Recreational and cultural services	3.7	0.2	3.1
23	Trade and industrial development	2.0	0.3	1.3
24	Contributions to government enterprises	--	--	--
25	Other	3.8	0.1	2.9
26	Total, other expenditures	19.1	3.6	13.6
27	Gross general expenditure (exclusive of debt retirement)	109.6	24.2	46.4

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ÎLE-DU-PRINCE-ÉDOUARD

Economic classification — Classification économique			Other expenditures — Autres dépenses (f)	Prévisions des dépenses générales brutes par fonction	No
Tranfers to — Transferts versés					
Persons — Aux particuliers (c)	Business — Aux entreprises (d)	Other levels of government — A d'autres échelons de l'adminis- tration publique (e)			
millions de dollars					
—	—	0.1	—	Transports et communications:	
—	—	—	—	Routes, chaussées et ponts	1
—	—	—	—	Autres	2
—	—	0.1	—	Total, transports et communications	3
—	—	9.6	—	Santé:	
—	—	—	—	Soins hospitaliers	4
0.2	—	—	—	Soins médicaux publics	5
—	—	0.1	—	Autres	6
0.2	—	9.7	—	Total, santé	7
—	—	—	—	Bien-être social:	
4.2	—	—	—	Aide aux vieillards et aux aveugles	8
0.7	—	—	—	Aide aux chômeurs et aux inemployables	9
—	—	—	—	Autres	10
4.9	—	—	—	Total, bien-être social	11
—	—	4.6	—	Éducation:	
7.0	—	—	—	Écoles gérées par les autorités locales	12
—	—	—	—	Universités, collèges et autres écoles	13
—	—	—	—	Autres	14
7.0	—	4.6	—	Total, éducation	15
0.5	0.6	—	0.1	Ressources naturelles et industries primaires	16
8.8	—	—	—	Service de la dette (remboursement de la dette exclus) ...	17
—	—	0.6	—	Transferts inconditionnels aux administrations publiques locales.	18
—	—	—	—	Subventions aux propriétaires d'habitation	19
0.2	—	—	—	Autres dépenses:	
0.1	—	—	—	Administration générale	20
—	—	—	—	Protection des personnes et des biens	21
—	—	0.4	—	Loisirs et culture	22
—	0.4	—	—	Développement du commerce et de l'industrie	23
—	—	—	—	Contributions aux entreprises publiques	24
—	0.6	0.1	0.1	Autres	25
0.3	1.0	0.5	0.1	Total, autres dépenses	26
21.7	1.6	15.5	0.2	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

NOVA SCOTIA

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	72.0	—	72.0
2	Other	0.8	0.1	0.6
3	Total, transportation and communications	72.8	0.1	72.6
	Health:			
4	Hospital care	106.3	—	12.1
5	Medicare	38.0	—	38.0
6	Other	16.2	7.3	5.6
7	Total, health	160.5	7.3	55.7
	Social welfare:			
8	Aid to aged and blind persons	0.7	—	0.2
9	Aid to unemployed and unemployables	29.5	0.8	0.3
10	Other	13.1	3.4	2.1
11	Total, social welfare	43.3	4.2	2.6
	Education:			
12	Schools operated by local authorities	83.6	0.6	0.3
13	Universities, colleges and other schools	56.2	11.4	5.2
14	Other	19.4	5.9	11.4
15	Total, education	159.2	17.9	16.9
16	Natural resources and primary industries	24.9	4.5	13.1
17	Debt charges (exclusive of debt retirement)	81.2	—	1.3
18	Unconditional transfers to local governments	12.2	—	—
19	Home-owners' or real property tax subsidies	1.7	—	—
	Other expenditures:			
20	General government	20.8	5.5	14.5
21	Protection of persons and property	14.4	6.4	7.8
22	Recreational and cultural services	8.3	1.0	6.0
23	Trade and industrial development	8.1	2.0	5.9
24	Contributions to government enterprises	3.1	—	0.4
25	Other	2.9	1.4	0.9
26	Total, other expenditures	57.6	16.3	35.5
27	Gross general expenditure (exclusive of debt retirement) ...	613.4	50.3	197.7

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

NOUVELLE-ÉCOSSE

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	No
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers	Business — Aux entreprises	Other levels of government — À d'autres échelons de l'adminis- tration publique			
(c)	(d)	(e)	(f)		
millions de dollars					
—	—	—	—	Transports et communications:	
--	0.1	—	--	Routes, chaussées et ponts	1
				Autres	2
—	0.1	—	—	Total, transports et communications	3
—	—	94.2	—	Santé:	
—	—	—	—	Soins hospitaliers	4
0.5	—	2.8	—	Soins médicaux publics	5
				Autres	6
0.5	—	97.0	—	Total, santé	7
0.5	—	—	—	Bien-être social:	
20.4	—	8.0	—	Aide aux vieillards et aux aveugles	8
3.8	—	3.8	--	Aide aux chômeurs et aux inemployables	9
				Autres	10
24.7	—	11.8	—	Total, bien-être social	11
3.4	—	79.3	—	Éducation:	
39.6	—	—	--	Écoles gérées par les autorités locales	12
1.4	—	0.7	—	Universités, collèges et autres écoles	13
				Autres	14
44.4	—	80.0	—	Total, éducation	15
0.4	3.4	—	3.5	Ressources naturelles et industries primaires	16
78.0	—	1.4	0.5	Service de la dette (remboursement de la dette exclus) ..	17
—	—	12.2	—	Transferts inconditionnels aux administrations publiques locales.	18
—	1.7	—	—	Subventions aux propriétaires d'habitation	19
--	—	—	0.8	Autres dépenses:	
0.1	—	0.1	—	Administration générale	20
1.3	—	--	—	Protection des personnes et des biens	21
0.2	—	—	—	Loisirs et culture	22
—	2.7	—	—	Développement du commerce et de l'industrie	23
--	0.3	0.3	—	Contributions aux entreprises publiques	24
				Autres	25
1.6	3.0	0.4	0.8	Total, autres dépenses	26
149.6	8.2	202.8	4.8	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

NEW BRUNSWICK

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	74.1	2.3	65.9
2	Other	1.1	—	1.1
3	Total, transportation and communications	75.2	2.3	67.0
	Health:			
4	Hospital care	80.4	0.3	11.7
5	Medicare	23.6	0.7	22.9
6	Other	19.9	12.5	4.3
7	Total, health	123.9	13.5	38.9
	Social welfare:			
8	Aid to aged and blind persons	0.8	—	0.1
9	Aid to unemployed and unemployables	39.0	2.6	0.5
10	Other	12.0	4.5	1.7
11	Total, social welfare	51.8	7.1	2.3
	Education:			
12	Schools operated by local authorities	126.2	1.9	122.1
13	Universities, colleges and other schools	41.7	5.0	4.2
14	Other	7.2	2.6	2.7
15	Total, education	175.1	9.5	129.0
16	Natural resources and primary industries	23.3	7.3	9.3
17	Debt charges (exclusive of debt retirement)	38.4	—	0.8
18	Unconditional transfers to local governments	19.7	—	—
19	Home-owners' or real property tax subsidies	—	—	—
	Other expenditures:			
20	General government	26.7	13.4	12.3
21	Protection of persons and property	10.9	5.2	5.5
22	Recreational and cultural services	8.6	1.6	4.3
23	Trade and industrial development	7.9	1.3	5.3
24	Contributions to government enterprises	3.1	—	—
25	Other	4.7	1.9	2.7
26	Total, other expenditures	61.9	23.4	30.1
27	Gross general expenditure (exclusive of debt retirement) ...	569.3	63.1	277.4

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

NOUVEAU-BRUNSWICK

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	No
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers (c)	Business — Aux entreprises (d)	Other levels of government — À d'autres échelons de l'adminis- tration publique (e)			
millions de dollars					
0.4	--	1.1	4.4	Transports et communications:	
—	—	—	—	Routes, chaussées et ponts	1
				Autres	2
0.4	--	1.1	4.4	Total, transports et communications	3
0.6	—	67.8	—	Santé:	
--	—	—	—	Soins hospitaliers	4
3.1	—	--	—	Soins médicaux publics	5
				Autres	6
3.7	—	67.8	—	Total, santé	7
0.7	—	—	—	Bien-être social:	
35.0	—	0.6	0.3	Aide aux vieillards et aux aveugles	8
5.8	—	—	—	Aide aux chômeurs et aux inemployables	9
				Autres	10
41.5	—	0.6	0.3	Total, bien-être social	11
2.2	—	--	—	Éducation:	
32.5	—	—	—	Écoles gérés par les autorités locales	12
0.1	—	--	1.8	Universités, collèges et autres écoles	13
				Autres	14
34.8	—	--	1.8	Total, éducation	15
2.4	3.5	--	0.8	Ressources naturelles et industries primaires	16
37.2	—	—	0.4	Service de la dette (remboursement de la dette exclus) ..	17
—	—	19.7	—	Transferts inconditionnels aux administrations publiques locales.	18
—	—	—	—	Subventions aux propriétaires d'habitation	19
0.3	—	--	0.7	Autres dépenses:	
0.2	—	—	—	Administration générale	20
1.7	—	—	1.0	Protection des personnes et des biens	21
0.1	0.3	--	0.9	Loisirs et culture	22
—	3.1	—	—	Développement du commerce et de l'industrie	23
--	—	0.1	—	Contributions aux entreprises publiques	24
				Autres	25
2.3	3.4	0.1	2.6	Total, autres dépenses	26
122.3	6.9	89.3	10.3	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

QUEBEC

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	493.9	57.9	370.7
2	Other	33.4	9.4	21.3
3	Total, transportation and communications	527.3	67.3	392.0
	Health:			
4	Hospital care	973.6	—	50.5
5	Medicare	324.0	—	324.0
6	Other	63.1	10.2	11.4
7	Total, health	1,360.7	10.2	385.9
	Social welfare:			
8	Aid to aged and blind persons	2.0	—	—
9	Aid to unemployed and unemployables	416.9	—	4.0
10	Other	301.1	39.4	45.8
11	Total, social welfare	720.0	39.4	49.8
	Education:			
12	Schools operated by local authorities	873.0	2.0	1.8
13	Universities, colleges and other schools	447.4	9.6	4.1
14	Other	131.4	20.4	71.1
15	Total, education	1,451.8	32.0	77.0
16	Natural resources and primary industries	170.8	60.2	72.1
17	Debt charges (exclusive of debt retirement)	252.6	—	0.6
18	Unconditional transfers to local governments	177.0	—	—
19	Home-owners' or real property tax subsidies	—	—	—
	Other expenditures:			
20	General government	218.4	64.7	144.4
21	Protection of persons and property	177.2	117.8	57.3
22	Recreational and cultural services	42.7	11.5	15.8
23	Trade and industrial development	62.8	10.7	20.6
24	Contributions to government enterprises	2.5	—	—
25	Other	65.1	6.7	12.1
26	Total, other expenditures	568.7	211.4	250.2
27	Gross general expenditure (exclusive of debt retirement) ...	5,228.9	420.5	1,227.6

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

QUÉBEC

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	No
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers	Business — Aux entreprises	Other levels of government — À d'autres échelons de l'adminis- tration publique			
(c)	(d)	(e)	(f)		
millions de dollars					
—	—	15.3	50.0	Transports et communications:	1
--	2.7	—	—	Routes, chaussées et ponts	2
				Autres	
--	2.7	15.3	50.0	Total, transports et communications	3
7.2	—	915.9	—	Santé:	
—	—	—	—	Soins hospitaliers	4
6.5	1.2	33.8	—	Soins médicaux publics	5
			—	Autres	6
13.7	1.2	949.7	—	Total, santé	7
2.0	—	—	—	Bien-être social:	
412.9	—	—	—	Aide aux vieillards et aux aveugles	8
215.5	—	0.4	—	Aide aux chômeurs et aux inemployables	9
			—	Autres	10
630.4	—	0.4	—	Total, bien-être social	11
0.2	—	869.0	—	Éducation:	
415.7	—	18.0	—	Écoles gérées par les autorités locales	12
39.9	—	—	--	Universités, collèges et autres écoles	13
			--	Autres	14
455.8	—	887.0	--	Total, éducation	15
10.0	27.5	0.3	0.7	Ressources naturelles et industries primaires	16
248.3	—	2.4	1.3	Service de la dette (remboursement de la dette exclus) ..	17
—	—	177.0	—	Transferts inconditionnels aux administrations publiques locales.	18
—	—	—	—	Subventions aux propriétaires d'habitation	19
1.6	6.8	--	0.9	Autres dépenses:	
1.0	—	1.1	—	Administration générale	20
9.4	—	6.0	—	Protection des personnes et des biens	21
11.0	20.0	—	0.5	Loisirs et culture	22
—	—	—	2.5	Développement du commerce et de l'industrie	23
3.1	7.4	35.8	—	Contributions aux entreprises publiques	24
			—	Autres	25
26.1	34.2	42.9	3.9	Total, autres dépenses	26
1,384.3	65.6	2,075.0	55.9	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

ONTARIO

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	571.9	105.2	228.3
2	Other	11.4	0.7	10.7
3	Total, transportation and communications	583.3	105.9	239.0
	Health:			
4	Hospital care	1,322.7	144.6	112.0
5	Medicare	491.2	—	491.2
6	Other	214.9	51.6	88.1
7	Total, health	2,028.8	196.2	691.3
	Social welfare:			
8	Aid to aged and blind persons	0.1	—	—
9	Aid to unemployed and unemployables	262.8	—	—
10	Other	156.5	18.5	9.8
11	Total, social welfare	419.4	18.5	9.8
	Education:			
12	Schools operated by local authorities	1,162.1	8.3	2.7
13	Universities, colleges and other schools	544.3	11.4	130.2
14	Other	183.8	18.7	124.3
15	Total, education	1,890.2	38.4	257.2
16	Natural resources and primary industries	191.5	69.1	74.7
17	Debt charges (exclusive of debt retirement)	527.5	—	14.7
18	Unconditional transfers to local governments	91.6	—	—
19	Home-owners' or real property tax subsidies	19.0	—	—
	Other expenditures:			
20	General government	186.4	51.5	122.8
21	Protection of persons and property	256.0	161.2	84.4
22	Recreational and cultural services	62.9	16.1	25.0
23	Trade and industrial development	17.8	7.4	9.9
24	Contributions to government enterprises	30.6	2.7	2.9
25	Other	58.1	28.9	13.0
26	Total, other expenditures	611.8	267.8	258.0
27	Gross general expenditure (exclusive of debt retirement)	6,363.1	695.9	1,544.7

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ONTARIO

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	No
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers (c)	Business — Aux entreprises (d)	Other levels of government — À d'autres échelons de l'adminis- tration publique (e)			
millions de dollars					
--	--	205.4	33.0	Transports et communications:	
--	--	--	--	Routes, chaussées et ponts	1
--	--	205.4	33.0	Autres	2
				Total, transports et communications	3
--	--	1,066.1	--	Santé:	
--	--	--	--	Soins hospitaliers	4
38.9	--	35.2	1.1	Soins médicaux publics	5
				Autres	6
38.9	--	1,101.3	1.1	Total, santé	7
0.1	--	--	--	Bien-être social:	
154.3	--	108.5	--	Aide aux vieillards et aux aveugles	8
111.9	--	16.3	--	Aide aux chômeurs et aux inemployables	9
				Autres	10
266.3	--	124.8	--	Total, bien-être social	11
--	--	1,151.1	--	Éducation:	
398.4	--	4.3	--	Écoles gérées par les autorités locales	12
40.4	--	0.4	--	Universités, collèges et autres écoles	13
				Autres	14
438.8	--	1,155.8	--	Total, éducation	15
2.5	25.7	18.5	1.0	Ressources naturelles et industries primaires	16
512.7	--	--	0.1	Service de la dette (remboursement de la dette exclus) ..	17
--	--	91.6	--	Transferts inconditionnels aux administrations publiques locales.	18
19.0	--	--	--	Subventions aux propriétaires d'habitation	19
--	--	--	12.1	Autres dépenses:	
9.4	--	1.0	--	Administration générale	20
19.7	--	2.1	--	Protection des personnes et des biens	21
0.2	--	0.1	0.2	Loisirs et culture	22
24.3	0.7	--	--	Développement du commerce et de l'industrie	23
1.0	--	15.2	--	Contributions aux entreprises publiques	24
			--	Autres	25
54.6	0.7	18.4	12.3	Total, autres dépenses	26
1,332.8	26.4	2,715.8	47.5	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

MANITOBA

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
millions of dollars				
1	Transportation and communications:	52.8	2.6	32.7
2	Highways, roads and bridges	0.8	0.7	0.1
3	Other	53.6	3.3	32.8
	Total, transportation and communications			
4	Health:	136.6	14.0	7.3
5	Hospital care	58.0	—	58.0
6	Medicare	19.6	7.8	8.5
7	Other	214.2	21.8	73.8
	Total, health			
8	Social welfare:	5.7	—	—
9	Aid to aged and blind persons	54.2	—	7.9
10	Aid to unemployed and unemployables	21.7	6.6	8.0
11	Other	81.6	6.6	15.9
	Total, social welfare			
12	Education:	120.1	1.3	0.8
13	Schools operated by local authorities	63.6	10.5	10.1
14	Universities, colleges and other schools	13.3	3.8	5.2
15	Other	197.0	15.6	16.1
	Total, education			
16	Natural resources and primary industries	42.9	15.5	21.9
17	Debt charges (exclusive of debt retirement)	42.6	—	0.1
18	Unconditional transfers to local governments	16.2	—	—
19	Home-owners' or real property tax subsidies	—	—	—
20	Other expenditures:	29.3	13.4	14.0
21	General government	24.9	13.1	11.7
22	Protection of persons and property	10.9	3.2	5.2
23	Recreational and cultural services	6.8	2.4	3.8
24	Trade and industrial development	1.7	—	—
25	Contributions to government enterprises	3.2	2.1	0.4
26	Other	76.8	34.2	35.0
	Total, other expenditures			
27	Gross general expenditure (exclusive of debt retirement) ...	724.9	97.0	195.0

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

MANITOBA

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	NO
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers (c)	Business — Aux entreprises (d)	Other levels of government — À d'autres échelons de l'adminis- tration publique (e)			
millions de dollars					
—	—	17.5	—	Transports et communications:	
—	—	—	—	Routes, chaussées et ponts	1
—	—	—	—	Autres	2
—	—	17.5	—	Total, transports et communications	3
0.3	—	115.0	—	Santé:	
—	—	—	—	Soins hospitaliers	4
2.4	—	0.9	—	Soins médicaux publics	5
—	—	—	—	Autres	6
2.7	—	115.9	—	Total, santé	7
5.7	—	—	—	Bien-être social	
37.1	—	9.2	—	Aide aux vieillards et aux aveugles	8
7.0	—	0.1	—	Aide aux chômeurs et aux inemployables	9
—	—	—	—	Autres	10
49.8	—	9.3	—	Total, bien-être social	11
—	9.3	108.7	—	Éducation	
43.0	—	—	—	Écoles gérées par les autorités locales	12
0.4	—	—	3.9	Universités, collèges et autres écoles	13
—	—	—	—	Autres	14
43.4	9.3	108.7	3.9	Total, éducation	15
4.8	—	0.7	—	Ressources naturelles et industries primaires	16
42.2	—	—	0.3	Service de la dette (remboursement de la dette exclus) ..	17
—	—	16.2	—	Transferts inconditionnels aux administrations publiques locales.	18
—	—	—	—	Subventions aux propriétaires d'habitation	19
0.1	—	0.8	1.0	Autres dépenses:	
0.4	—	—	0.2	Administration générale	20
2.0	—	—	0.4	Protection des personnes et des biens	21
0.6	—	—	—	Loisirs et culture	22
—	—	—	—	Développement du commerce et de l'industrie	23
—	—	—	1.7	Contributions aux entreprises publiques	24
—	—	0.4	—	Autres	25
3.1	—	1.2	3.3	Total, autres dépenses	26
146.0	9.3	269.5	7.5	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

SASKATCHEWAN

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
millions of dollars				
1	Transportation and communications:	83.8	5.2	62.7
2	Highways, roads and bridges	1.1	0.3	0.2
3	Other	84.9	5.5	62.9
	Total, transportation and communications			
4	Health:	127.9	18.0	4.1
5	Hospital care	47.0	—	44.2
6	Medicare	21.4	6.8	8.8
7	Other	196.3	24.8	57.1
	Total, health			
8	Social welfare:	—	—	—
9	Aid to aged and blind persons	59.1	0.1	6.0
10	Aid to unemployed and unemployables	16.4	5.7	4.3
11	Other	75.5	5.8	10.3
	Total, social welfare			
12	Education:	96.2	0.1	1.3
13	Schools operated by local authorities	72.3	7.5	17.8
14	Universities, colleges and other schools	10.3	4.1	4.2
15	Other	178.8	11.7	23.3
	Total, education			
16	Natural resources and primary industries	38.9	11.1	20.5
17	Debt charges (exclusive of debt retirement)	45.0	—	0.7
18	Unconditional transfers to local governments	—	—	—
19	Home-owners' or real property tax subsidies	23.6	—	—
20	Other expenditures:	23.8	6.1	13.7
21	General government	21.5	8.9	12.0
22	Protection of persons and property	7.0	1.0	3.5
23	Recreational and cultural services	4.1	0.6	2.8
24	Trade and industrial development	—	—	—
25	Contributions to government enterprises	3.0	1.5	0.2
26	Other	59.4	18.1	32.2
	Total, other expenditures			
27	Gross general expenditure (exclusive of debt retirement) ...	702.4	77.0	207.0

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

SASKATCHEWAN

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	N ^o
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers	Business — Aux entreprises	Other levels of government — À d'autres échelons de l'adminis- tration publique (e)		(f)	
(c)	(d)	(e)	(f)		
millions de dollars					
0.2	—	14.1	1.6	Transports et communications:	
—	0.6	--	—	Routes, chaussées et ponts	1
				Autres	2
0.2	0.6	14.1	1.6	Total, transports et communications	3
0.1	—	105.7	—	Santé:	
0.2	—	2.6	--	Soins hospitaliers	4
1.6	—	4.2	--	Soins médicaux publics	5
				Autres	6
1.9	—	112.5	--	Total, santé	7
--	—	—	—	Bien-être social:	
48.5	—	4.5	--	Aide aux vieillards et aux aveugles	8
4.9	—	1.5	—	Aide aux chômeurs et aux inemployables	9
				Autres	10
53.4	—	6.0	—	Total, bien-être social	11
—	—	94.8	—	Éducation:	
47.0	—	—	--	Écoles gérées par les autorités locales	12
2.0	—	—	--	Universités, collèges et autres écoles	13
				Autres	14
49.0	—	94.8	--	Total, éducation	15
2.7	1.9	0.5	2.2	Ressources naturelles et industries primaires	16
44.3	—	—	—	Service de la dette (remboursement de la dette exclus) ..	17
—	—	—	—	Transferts inconditionnels aux administrations publiques locales.	18
—	23.6	—	—	Subventions aux propriétaires d'habitation	19
2.7	—	—	1.3	Autres dépenses:	
--	—	0.6	--	Administration générale	20
2.1	0.1	0.1	0.2	Protection des personnes et des biens	21
--	0.1	0.6	—	Loisirs et culture	22
—	—	—	—	Développement du commerce et de l'industrie	23
--	0.9	0.4	—	Contributions aux entreprises publiques	24
				Autres	25
4.8	1.1	1.7	1.5	Total, autres dépenses	26
156.3	27.2	229.6	5.3	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

ALBERTA

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
1	Transportation and communications:			
2	Highways, roads and bridges	105.9	2.3	76.5
3	Other	7.7	0.2	0.1
4	Total, transportation and communications	113.6	2.5	76.6
5	Health:			
6	Hospital care	279.6	24.9	18.4
7	Medicare	107.0	—	107.0
8	Other	20.1	7.5	8.1
9	Total, health	406.7	32.4	133.5
10	Social welfare:			
11	Aid to aged and blind persons	0.2	—	—
12	Aid to unemployed and unemployables	86.9	0.3	10.1
13	Other	31.2	10.3	8.9
14	Total, social welfare	118.3	10.6	19.0
15	Education:			
16	Schools operated by local authorities	238.7	0.5	1.5
17	Universities, colleges and other schools	190.1	28.0	14.6
18	Other	26.7	5.6	20.1
19	Total, education	455.5	34.1	36.2
20	Natural resources and primary industries	59.6	22.2	26.8
21	Debt charges (exclusive of debt retirement).....	106.3	0.1	0.2
22	Unconditional transfers to local governments	46.5	—	—
23	Home-owners' or real property tax subsidies	29.6	—	0.4
24	Other expenditures:			
25	General government	40.9	10.7	40.1
26	Protection of persons and property	54.3	24.3	26.8
27	Recreational and cultural services	12.4	4.5	4.5
28	Trade and industrial development	8.6	5.2	3.2
29	Contributions to government enterprises	—	—	—
30	Other	26.9	3.7	1.2
31	Total, other expenditures	143.1	48.4	75.8
32	Gross general expenditure (exclusive of debt retirement) ...	1,479.2	150.3	368.8

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

ALBERTA

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	N ^o
Transfers to — Transferts versés		Other levels of gouvernement — À d'autres échelons de l'adminis- tration publique (e)	Other expenditures — Autres dépenses (f)		
Persons — Aux particuliers (c)	Business — Aux entreprises (d)				
millions de dollars					
--	--	22.9	4.2	Transports et communications:	
--	--	--	7.4	Routes, chaussées et ponts	1
--	--	22.9	11.6	Autres	2
				Total, transports et communications	3
0.1	--	236.2	--	Santé:	
--	--	--	--	Soins hospitaliers	4
0.2	--	3.5	0.8	Soins médicaux publics	5
				Autres	6
0.3	--	239.7	0.8	Total, santé	7
0.2	--	--	--	Bien-être social:	
68.4	--	8.1	--	Aide aux vieillards et aux aveugles	8
8.8	--	3.2	--	Aide aux chômeurs et aux inemployables	9
				Autres	10
77.4	--	11.3	--	Total, bien-être social	11
1.5	--	235.2	--	Éducation:	
147.5	--	--	--	Écoles gérées par les autorités locales	12
1.0	--	--	--	Universités, collèges et autres écoles	13
				Autres	14
150.0	--	235.2	--	Total, éducation	15
5.7	1.8	1.2	1.9	Ressources naturelles et industries primaires	16
105.6	--	--	0.4	Service de la dette (remboursement de la dette exclus) ..	17
--	--	46.5	--	Transferts inconditionnels aux administrations publiques locales.	18
2.0	27.2	--	--	Subventions aux propriétaires d'habitation	19
--	--	--	-- 9.9	Autres dépenses:	
2.9	--	0.2	0.1	Administration générale	20
3.4	--	--	--	Protection des personnes et des biens	21
0.2	--	--	--	Loisirs et culture	22
--	--	--	--	Développement du commerce et de l'industrie	23
7.0	14.1	0.9	--	Contributions aux entreprises publiques	24
				Autres	25
13.5	14.1	1.1	-- 9.8	Total, autres dépenses	26
354.5	43.1	557.9	4.9	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

BRITISH COLUMBIA

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	134.8	6.0	121.0
2	Other	47.0	18.0	29.0
3	Total, transportation and communications	181.8	24.0	150.0
	Health:			
4	Hospital care	285.3	38.2	16.9
5	Medicare	146.0	—	146.0
6	Other	28.9	11.3	14.8
7	Total, health	460.2	49.5	177.7
	Social welfare:			
8	Aid to aged and blind persons	3.8	—	—
9	Aid to unemployed and unemployables	105.1	0.2	8.6
10	Other	40.5	6.5	4.6
11	Total, social welfare	149.4	6.7	13.2
	Education:			
12	Schools operated by local authorities	213.2	0.4	0.3
13	Universities, colleges and other schools	126.0	0.3	18.2
14	Other	36.1	3.5	28.5
15	Total, education	375.3	4.2	47.0
16	Natural resources and primary industries	112.5	27.9	78.2
17	Debt charges (exclusive of debt retirement)	31.1	—	—
18	Unconditional transfers to local governments	54.3	—	—
19	Home-owners' or real property tax subsidies	80.7	—	—
	Other expenditures:			
20	General government	61.7	16.5	45.1
21	Protection of persons and property	49.9	26.1	22.8
22	Recreational and cultural services	16.7	1.8	10.6
23	Trade and industrial development	5.0	1.0	3.4
24	Contributions to government enterprises	5.0	—	—
25	Other	10.8	0.5	0.8
26	Total, other expenditures	149.1	45.9	82.7
27	Gross general expenditure (exclusive of debt retirement) ...	1,594.4	158.2	548.8

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

COLOMBIE-BRITANNIQUE

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	No
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers (c)	Business — Aux entreprises (d)	Other levels of government — À d'autres échelons de l'adminis- trations publique (e)			
millions de dollars					
0.1	—	—	7.7	Transports et communications:	
—	—	—	—	Routes, chaussées et ponts	1
				Autres	2
0.1	—	—	7.7	Total, transports et communications	3
0.1	—	230.0	0.1	Santé:	
—	—	—	—	Soins hospitaliers	4
2.1	—	0.7	—	Soins médicaux publics	5
				Autres	6
2.2	—	230.7	0.1	Total, santé	7
3.8	—	—	—	Bien-être social:	
48.3	—	48.0	—	Aide aux vieillards et aux aveugles	8
24.7	—	4.7	—	Aide aux chômeurs et aux inemployables	9
				Autres	10
76.8	—	52.7	—	Total, bien-être social	11
—	—	212.5	—	Éducation:	
107.5	—	—	—	Écoles gérées par les autorités locales	12
4.1	—	—	—	Universités, collèges et autres écoles	13
				Autres	14
111.6	—	212.5	—	Total, éducation	15
4.8	1.2	0.1	0.3	Ressources naturelles et industries primaires	16
31.1	—	—	—	Service de la dette (remboursement de la dette exclus) ..	17
—	—	54.3	—	Transferts inconditionnels aux administrations publiques locales.	18
—	80.7	—	—	Subventions aux propriétaires d'habitation	19
—	—	—	0.1	Autres dépenses:	
0.1	—	0.7	0.2	Administration générale	20
3.7	—	0.5	0.1	Protection des personnes et des biens	21
0.6	—	—	—	Loisirs et culture	22
—	5.0	—	—	Développement du commerce et de l'industrie	23
0.5	4.0	5.0	—	Contributions aux entreprises publiques	24
				Autres	25
4.9	9.0	6.2	0.4	Total, autres dépenses	26
231.5	90.9	556.5	8.5	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

YUKON

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	6.8	—	6.8
2	Other	0.1	—	0.1
3	Total, transportation and communications	6.9	—	6.9
	Health:			
4	Hospital care	2.5	—	0.2
5	Medicare	1.2	—	1.2
6	Other	0.4	0.1	0.3
7	Total, health	4.1	0.1	1.7
	Social welfare:			
8	Aid to aged and blind persons	0.1	—	0.1
9	Aid to unemployed and unemployables	0.4	—	—
10	Other	1.2	0.5	0.1
11	Total, social welfare	1.7	0.5	0.2
	Education:			
12	Schools operated by local authorities	8.9	3.8	5.1
13	Universities, colleges and other schools	1.2	0.5	0.3
14	Other	0.7	0.4	0.3
15	Total, education	10.8	4.7	5.7
16	Natural resources and primary industries	0.2	0.1	0.1
17	Debt charges (exclusive of debt retirement)	2.0	—	—
18	Unconditional transfers to local governments	—	—	—
19	Home-owners' or real property tax subsidies	—	—	—
	Other expenditures:			
20	General government	4.4	1.4	2.7
21	Protection of persons and property	2.3	1.0	1.3
22	Recreational and cultural services	1.3	0.2	1.0
23	Trade and industrial development	0.5	0.2	0.3
24	Contributions to government enterprises	—	—	—
25	Other	2.3	0.2	1.2
26	Total, other expenditures	10.8	3.0	6.5
27	Gross general expenditure (exclusive of debt retirement) ...	36.5	8.4	21.1

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - suite

YUKON

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	No
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers	Business — Aux entreprises	Other levels of government — À d'autres échelons de l'adminis- tration publique			
(c)	(d)	(e)	(f)		
millions de dollars					
—	—	—	—	Transports et communications:	
—	—	—	—	Routes, chaussées et ponts	1
				Autres	2
—	—	—	—	Total, transports et communications	3
—	—	2.3	—	Santé:	
—	—	—	—	Soins hospitaliers	4
—	—	—	—	Soins médicaux publics	5
—	—	—	—	Autres	6
—	—	2.3	—	Total, santé	7
--	—	—	—	Bien-être social:	
0.4	—	—	—	Aide aux vieillards et aux aveugles	8
0.6	—	—	—	Aide aux chômeurs et aux inemployables	9
	—	—	—	Autres	10
1.0	—	—	—	Total, bien-être social	11
—	—	—	—	Éducation:	
0.4	—	—	—	Écoles gérées par les autorités locales	12
--	—	—	—	Universités, collèges et autres écoles	13
	—	—	—	Autres	14
0.4	—	—	—	Total, éducation	15
—	—	—	—	Ressources naturelles et industries primaires	16
2.0	—	—	—	Service de la dette (remboursement de la dette exclus) ..	17
—	—	—	—	Transferts inconditionnels aux administrations publiques locales	18
—	—	—	—	Subventions aux propriétaires d'habitation	19
—	0.2	0.1	--	Autres dépenses:	
—	—	—	—	Administration générale	20
0.1	—	—	—	Protection des personnes et des biens	21
--	—	—	—	Loisirs et culture	22
—	—	—	—	Développement du commerce et de l'industrie	23
—	—	—	—	Contributions aux entreprises publiques	24
—	—	0.9	—	Autres	25
0.1	0.2	1.0	--	Total, autres dépenses	26
3.5	0.2	3.3	--	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended March 31, 1973 - Continued

NORTHWEST TERRITORIES

No.	Estimates of gross general expenditures by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
			millions of dollars	
	Transportation and communications:			
1	Highways, roads and bridges	2.9	1.0	1.4
2	Other	0.2	—	0.2
3	Total, transportation and communications	3.1	1.0	1.6
	Health:			
4	Hospital care	4.5	—	0.2
5	Medicare	1.5	—	1.5
6	Other	3.5	0.2	3.2
7	Total, health	9.5	0.2	4.9
	Social welfare:			
8	Aid to aged and blind persons	0.1	—	—
9	Aid to unemployed and unemployables	2.4	—	—
10	Other	3.6	1.8	0.2
11	Total, social welfare	6.1	1.8	0.2
	Education:			
12	Schools operated by local authorities	19.7	0.9	—
13	Universities, colleges and other schools	2.9	2.6	—
14	Other	6.6	6.2	—
15	Total, education	29.2	9.7	—
16	Natural resources and primary industries.....	2.6	0.5	2.0
17	Debt charges (exclusive of debt retirement)	3.3	—	—
18	Unconditional transfers to local governments	—	—	—
19	Home-owners' or real property tax subsidies	—	—	—
	Other expenditures:			
20	General government	32.1	9.3	22.1
21	Protection of persons and property	3.2	1.2	1.9
22	Recreational and cultural services	1.2	0.2	0.4
23	Trade and industrial development	2.1	1.9	—
24	Contributions to government enterprises	—	—	—
25	Other	10.8	0.9	5.9
26	Total, other expenditures	49.4	13.5	30.3
27	Gross general expenditure (exclusive of debt retirement) ...	103.2	26.7	39.0

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973

TERRITOIRES DU NORD-OUEST

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	N ^o
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers (c)	Business — Aux entreprises (d)	Other levels of government — À d'autres échelons de l'adminis- tration publique (e)			
millions de dollars					
—	—	0.5	—	Transports et communications:	
—	—	—	—	Routes, chaussées et ponts	1
—	—	—	—	Autres	2
—	—	0.5	—	Total, transports et communications	3
—	—	—	—	Santé:	
—	—	4.3	—	Soins hospitaliers	4
0.1	—	—	—	Soins médicaux publics	5
—	—	—	—	Autres	6
0.1	—	4.3	—	Total, santé	7
0.1	—	—	—	Bien-être social:	
2.4	—	—	—	Aide aux vieillards et aux aveugles	8
1.6	—	—	—	Aide chômeurs et aux inemployables	9
—	—	—	—	Autres	10
4.1	—	—	—	Total, bien-être social	11
—	—	18.8	—	Éducation:	
—	—	0.3	—	Écoles gérées par les autorités locales	12
0.2	—	0.2	—	Universités, collèges et autres écoles	13
—	—	—	—	Autres	14
0.2	—	19.3	—	Total, éducation	15
0.1	—	—	—	Ressources naturelles et industries primaires	16
3.3	—	—	—	Service de la dette (remboursement de la dette exclus) ..	17
—	—	—	—	Transferts inconditionnels aux administrations publiques locales.	18
—	—	—	—	Subventions aux propriétaires d'habitation	19
0.1	—	—	0.6	Autres dépenses:	
—	—	0.1	—	Administration générale	20
0.2	—	0.4	—	Protection des personnes et des biens	21
—	0.2	—	—	Loisirs et culture	22
—	—	—	—	Développement du commerce et de l'industrie	23
—	—	—	—	Contributions aux entreprises publiques	24
—	—	4.0	—	Autres	25
0.3	0.2	4.5	0.6	Total, autres dépenses	26
8.1	0.2	28.6	0.6	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 8. Economic Classification of Estimated Gross General Expenditure,
by Province for Fiscal Year Ended march 31, 1973 - Concluded

CANADA

No.	Estimates of gross general expenditure by function	Total as per Table 2 — Total (Tableau 2)	Economic classification — Classification économique	
			Goods and services — Biens et services	
			Salaries and wages — Rémunérations	Other — Autres
			(a)	(b)
millions of dollars				
	Transportation and communications:			
1	Highways, roads and bridges	1,683.0	185.0	1,117.6
2	Other	104.0	29.4	63.8
3	Total, transportation and communications	1,787.0	214.4	1,181.4
	Health:			
4	Hospital care	3,421.3	253.1	235.5
5	Medicare	1,261.1	1.6	1,256.7
6	Other	423.9	121.1	159.8
7	Total, health	5,106.3	375.8	1,652.0
	Social welfare:			
8	Aid to aged and blind persons	13.9	—	0.4
9	Aid to unemployed and unemployables	1,105.6	4.1	37.5
10	Other	613.4	105.5	89.0
11	Total, social welfare	1,732.9	109.6	126.9
	Education:			
12	Schools operated by local authorities	3,044.8	31.3	141.8
13	Universities, colleges and other schools	1,606.1	93.4	225.5
14	Other	446.3	73.0	275.8
15	Total, education	5,097.2	197.7	643.1
16	Natural resources and primary industries	697.9	223.5	340.7
17	Debt charges (exclusive of debt retirement)	1,195.3	0.1	20.3
18	Unconditional transfers to local governments	421.7	—	—
19	Home-owners' or real property tax subsidies	154.6	—	0.4
	Other expenditures:			
20	General government	669.2	202.3	442.7
21	Protection of persons and property	628.2	371.9	237.7
22	Recreational and cultural services	180.5	42.6	82.6
23	Trade and industrial development	141.6	33.5	71.8
24	Contributions to government enterprises	59.7	3.1	6.0
25	Other	204.6	49.3	45.8
26	Total, other expenditures	1,883.8	702.7	886.6
27	Gross general expenditure (exclusive of debt retirement) ...	18,076.7	1,823.8	4,851.1

TABLEAU 8. Classification économique des dépenses prévisionnelles générales brutes, par province; année financière se terminant le 31 mars 1973 - fin

CANADA

Economic classification — Classification économique				Prévisions des dépenses générales brutes par fonction	N ^o
Transfers to — Transferts versés			Other expenditures — Autres dépenses		
Persons — Aux particuliers (c)	Business — Aux entreprises (d)	Other levels of government — A d'autres échelons de l'adminis- tration publique (e)			
millions de dollars					
0.7	--	278.8	100.9	Transports et communications:	
--	3.4	--	7.4	Routes, chaussées et ponts	1
				Autres	2
0.7	3.4	278.8	108.3	Total, transports et communications	3
8.4	--	2,924.2	0.1	Santé:	
0.2	--	2.6	--	Soins hospitaliers	4
55.9	1.2	84.0	1.9	Soins médicaux publics	5
				Autres	6
64.5	1.2	3,010.8	2.0	Total, santé	7
13.5	--	--	--	Bien-être social:	
876.8	--	186.9	0.3	Aide aux vieillards et aux aveugles	8
388.8	--	30.0	0.1	Aide aux chômeurs et aux inemployables	9
				Autres	10
1,279.1	--	216.9	0.4	Total, bien-être social	11
88.4	9.3	2,774.0	--	Éducation:	
1,264.6	--	22.6	--	Écoles gérées par les autorités locales	12
91.3	--	1.3	4.9	Universités, collèges et autres écoles	13
				Autres	14
1,444.3	9.3	2,797.9	4.9	Total, éducation	15
34.5	67.1	21.3	10.8	Ressources naturelles et industries primaires	16
1,168.0	--	3.8	3.1	Service de la dette (remboursement de la dette exclus) ..	17
--	--	421.7	--	Transferts inconditionnels aux administrations publiques locales.	18
21.0	133.2	--	--	Subventions aux propriétaires d'habitation	19
5.0	10.4	0.9	7.9	Autres dépenses:	
14.2	--	3.9	0.5	Administration générale	20
44.0	0.1	9.5	1.7	Protection des personnes et des biens	21
13.0	21.0	0.7	1.6	Loisirs et culture	22
24.3	22.1	--	4.2	Développement du commerce et de l'industrie	23
13.0	29.9	66.5	0.1	Contributions aux entreprises publiques	24
				Autres	25
113.5	83.5	81.5	16.0	Total, autres dépenses	26
4,125.6	297.7	6,832.7	145.5	Dépenses générales brutes (remboursement de la dette exclus).	27

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars

NEWFOUNDLAND — TERRE-NEUVE

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
millions of dollars — millions de dollars					
<u>Revenue by source — Recettes, d'après la source</u>					
Personal income tax — Impôts sur le revenu des particuliers ...	13.8	19.3	23.9	27.3	33.1
Corporation income tax — Impôts sur le revenu des sociétés	8.2	9.5	9.4	7.7	10.6
General sales tax — Taxe générale de vente	35.3	37.2	38.4	48.3	56.2
Motor fuel tax — Taxe de vente sur les carburants	18.3	19.8	21.6	23.8	27.4
Health services premiums — Primes des services de santé	—	—	—	—	—
Other provincial taxes — Autres impôts provinciaux	5.7	6.2	6.4	8.0	13.1
Privileges, licences and permits — Privilèges, licences et permis	14.5	15.5	13.3	17.0	20.4
Non-tax receipts from own sources — Recettes provenant des sources propres excluant les impôts	18.5	20.9	18.8	35.8	35.9
Conditional transfers from other levels of governments — Transferts conditionnels des autres administrations publiques	65.2	78.3	115.6	121.4	131.1
Unconditional transfers from the federal government — Trans- ferts inconditionnels de l'administration publique fédérale	83.0	97.1	101.4	120.8	130.7
Gross general revenue — Recettes générales brutes	262.5	303.8	348.8	410.1	458.5
<u>Expenditure by function — Dépenses, par fonction</u>					
General government — Administration générale	9.7	11.8	16.1	17.5	17.2
Protection of persons and property — Protection des personnes et des biens	8.0	8.2	9.0	8.9	11.5
Transportation and communications — Transports et communi- cations	58.0	53.2	52.4	52.9	73.1
Health — Santé	56.6	64.7	79.4	83.6	119.0
Social welfare — Bien-être social	44.5	41.4	42.3	48.1	57.0
Education — Éducation	74.1	78.1	93.6	124.7	143.6
Natural resources and primary industries — Ressources natu- relles et industries primaires	13.5	12.1	10.8	24.1	22.9
Debt charges (exclusive of debt retirement) — Service de la dette (remboursement de la dette exclus)	27.0	33.8	32.5	43.2	56.1
Unconditional transfers to other levels of government — Transferts inconditionnels aux autres échelons de l'ad- ministration publique	4.6	2.8	2.7	3.3	3.0
All other expenditures — Toutes autres dépenses	15.6	20.9	72.2	93.7	47.0
Gross general expenditure — Dépenses générales brutes	311.6	327.0	411.0	500.0	551.0
Gross general revenue less gross general expenditure — Écart entre les recettes générales brutes et les dépenses générales brutes	- 49.1	- 23.2	- 62.2	- 89.9	- 93.0

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

PRINCE EDWARD ISLAND - ÎLE-DU-PRINCE-ÉDOUARD

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	2.7	3.4	3.8	4.8	6.3
Corporation income tax - Impôts sur le revenu des sociétés	1.0	1.4	1.1	1.2	1.6
General sales tax - Taxe générale de vente	4.7	6.8	7.2	9.2	12.0
Motor fuel tax - Taxe de vente sur les carburants	5.0	5.4	5.7	6.2	6.6
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	2.0	1.9	2.0	2.6	6.0
Privileges, licences and permits - Privilèges, licences et permis	1.5	1.6	1.8	2.1	2.5
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	9.2	9.7	9.9	11.8	15.4
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	13.7	19.6	27.5	30.4	34.3
Unconditional transfers from the federal government - Trans- ferts inconditionnels de l'administration publique fédérale	15.2	18.0	22.8	21.7	23.3
Gross general revenue - Recettes générales brutes	55.0	67.8	81.8	90.0	108.0
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	2.7	4.3	6.1	7.5	7.5
Protection of persons and property - Protection des personnes et des biens	1.0	1.4	1.8	1.7	2.1
Transportation and communications - Transports et communi- cations	11.1	12.3	10.3	10.2	11.3
Health - Santé	9.9	11.5	15.6	18.5	22.5
Social welfare - Bien-être social	7.3	7.2	7.8	8.8	8.8
Education - Éducation	13.0	17.8	20.3	26.4	30.7
Natural resources and primary industries - Ressources natu- relles et industries primaires	2.3	1.9	4.3	4.8	7.8
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	6.9	7.6	8.1	8.2	8.8
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'ad- ministration publique	0.5	0.5	0.6	0.6	0.6
All other expenditures - Toutes autres dépenses	1.4	3.7	4.8	8.6	9.5
Gross general expenditure - Dépenses générales brutes	56.1	68.2	79.7	95.3	109.6
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 1.1	- 0.4	+ 2.1	- 5.3	- 1.6

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

NOVA SCOTIA - NOUVELLE-ÉCOSSE

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	29.3	38.9	43.8	52.3	79.2
Corporation income tax - Impôts sur le revenu des sociétés	11.2	13.0	11.7	11.6	14.4
General sales tax - Taxe générale de vente	28.7	60.0	65.1	75.1	81.9
Motor fuel tax - Taxe de vente sur les carburants	31.5	37.3	38.6	41.2	44.4
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	3.2	3.5	3.7	7.1	7.4
Privileges, licences and permits - Privilèges, licences et permis	11.6	14.8	15.4	16.2	17.5
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	47.0	60.9	60.1	76.2	79.6
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	85.9	98.5	116.2	118.5	155.3
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	87.5	96.7	96.6	98.6	108.1
Gross general revenue - Recettes générales brutes	335.9	423.6	451.2	496.8	587.8
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	10.5	13.4	18.5	17.2	20.8
Protection of persons and property - Protection des personnes et des biens	8.7	8.5	9.2	10.8	14.4
Transportation and communications - Transports et communications	71.3	63.4	75.1	39.0	72.8
Health - Santé	81.4	117.6	182.5	198.8	160.5
Social welfare - Bien-être social	26.5	30.5	48.2	55.0	43.3
Education - Éducation	106.7	115.6	131.8	156.5	159.2
Natural resources and primary industries - Ressources naturelles et industries primaires	14.2	15.2	18.1	17.3	24.9
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	38.2	54.7	63.3	64.0	81.2
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	5.5	7.4	9.3	10.2	12.2
All other expenditures - Toutes autres dépenses	15.3	19.0	15.4	18.5	24.1
Gross general expenditure - Dépenses générales brutes	378.3	445.3	571.4	587.3	613.4
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 42.4	- 21.7	- 120.2	- 90.5	- 25.6

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

NEW BRUNSWICK - NOUVEAU-BRUNSWICK

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers....	21.2	34.1	40.9	47.0	55.2
Corporation income tax - Impôts sur le revenu des sociétés....	8.2	10.1	9.0	9.1	10.3
General sales tax - Taxe générale de vente	38.1	52.2	59.2	54.7	64.9
Motor fuel tax - Taxe de vente sur les carburants	26.4	29.2	29.9	34.5	37.0
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	27.9	31.9	34.6	41.7	43.8
Privileges, licences and permits - Privilèges, licences et permis	13.5	15.2	19.3	21.3	20.4
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	29.4	33.8	27.8	40.9	42.7
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	70.8	79.9	112.7	119.7	134.4
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	77.7	84.5	85.5	97.2	113.4
Gross general revenue - Recettes générales brutes	313.2	370.9	418.9	466.1	522.1
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	12.1	13.4	15.9	27.4	26.7
Protection of persons and property - Protection des personnes et des biens	6.8	6.8	7.6	8.7	10.9
Transportation and communications - Transports et communications	50.5	46.7	68.8	70.4	75.2
Health - Santé	63.9	71.0	81.6	106.0	123.9
Social welfare - Bien-être social	26.0	26.3	29.5	44.3	51.8
Education - Éducation	122.2	132.3	144.3	150.2	175.1
Natural resources and primary industries - Ressources naturelles et industries primaires	16.1	19.3	21.0	20.5	23.3
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	25.9	28.7	33.9	34.4	38.4
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	14.1	14.7	18.7	20.3	19.7
All other expenditures - Toutes autres dépenses	9.1	12.9	17.7	17.0	24.3
Gross general expenditure - Dépenses générales brutes	346.7	372.1	439.0	499.2	569.3
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 33.5	- 1.2	- 20.1	- 33.1	- 47.2

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

QUÉBEC

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	697.0	814.9	940.0	1,176.0	1,385.6
Corporation income tax - Impôts sur le revenu des sociétés.....	184.5	181.9	175.0	189.0	223.0
General sales tax - Taxe générale de vente	489.3	531.5	562.9	585.1	710.7
Motor fuel tax - Taxe de vente sur les carburants	264.3	281.4	298.3	318.6	343.6
Health services premiums - Primes des services de santé	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	230.9	249.7	276.8	393.8	428.0
Privileges, licences and permits - Privilèges, licences et permis	198.1	217.4	232.4	255.6	247.3
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	119.7	176.8	195.5	270.3	301.8
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	179.0	167.6	338.9	472.3	587.9
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	469.0	528.8	765.4	693.0	688.6
Gross general revenue - Recettes générales brutes	2,831.8	3,150.0	3,785.2	4,353.7	4,916.5
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	93.3	127.2	217.7	155.9	218.4
Protection of persons and property - Protection des personnes et des biens	104.7	139.3	147.3	182.6	177.2
Transportation and communications - Transports et communications	307.8	314.8	345.1	494.2	527.3
Health - Santé	674.7	822.4	960.5	1,166.2	1,360.7
Social welfare - Bien-être social	464.7	470.8	506.8	680.0	720.0
Education - Éducation	800.4	958.5	1,191.8	1,350.9	1,451.8
Natural resources and primary industries - Ressources naturelles et industries primaires	125.8	143.6	140.2	147.9	170.8
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	124.2	140.0	195.5	278.6	252.6
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	125.8	143.5	148.1	156.9	177.0
All other expenditures - Toutes autres dépenses	61.8	81.9	166.7	180.1	173.1
Gross general expenditure - Dépenses générales brutes	2,883.2	3,342.0	4,019.7	4,793.3	5,228.9
Gross general revenue less gross expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 51.4	- 192.0	- 234.5	- 439.6	- 312.4

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLERAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

ONTARIO

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	620.5	762.1	898.0	1,040.7	1,179.6
Corporation income tax - Impôts sur le revenu des sociétés	304.7	441.0	457.0	290.0	350.0
General sales tax - Taxe générale de vente	493.1	645.3	692.9	759.0	855.0
Motor fuel tax - Taxe de vente sur les carburants	366.2	394.5	413.3	437.0	477.0
Health services premiums - Primes des services de santé	257.0	475.6	617.3	610.7	498.0
Other provincial taxes - Autres impôts provinciaux	205.0	229.8	198.6	222.7	248.4
Privileges, licences and permits - Privilèges, licences et permis	256.9	283.4	316.0	276.3	302.6
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	369.5	441.8	542.4	655.1	707.8
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	588.2	707.7	822.4	974.4	1,166.9
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	31.8	40.2	38.4	11.4	16.1
Gross general revenue - Recettes générales brutes	3,492.9	4,421.4	4,996.3	5,277.3	5,801.4
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	111.8	117.3	202.0	197.6	186.4
Protection of persons and property - Protection des personnes et des biens	160.0	184.0	188.4	238.7	256.0
Transportation and communications - Transports et communications	463.1	479.6	511.9	550.6	583.3
Health - Santé	923.9	1,175.5	1,536.0	1,558.2	2,028.8
Social welfare - Bien-être social	230.1	240.0	281.1	358.3	419.4
Education - Éducation	1,142.0	1,401.4	1,584.5	1,751.2	1,890.2
Natural resources and primary industries - Ressources naturelles et industries primaires	116.0	108.9	139.8	176.5	191.5
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	223.8	250.8	326.5	439.2	527.5
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	60.4	63.0	52.0	66.4	91.6
All other expenditures - Toutes autres dépenses	180.4	245.4	282.6	368.7	188.4
Gross general expenditure - Dépenses générales brutes	3,611.5	4,265.9	5,104.8	5,705.4	6,363.1
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 118.6	+ 155.5	- 108.5	- 428.1	- 561.7

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

MANITOBA

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	64.7	81.2	108.3	122.7	141.4
Corporation income tax - Impôts sur le revenu des sociétés	24.8	31.7	32.6	30.0	38.0
General sales tax - Taxe générale de vente	61.4	67.9	67.4	69.4	86.7
Motor fuel tax - Taxe de vente sur les carburants	41.8	44.3	43.9	46.0	49.5
Health services premiums - Primes des services de santé	13.5	45.1	28.6	29.0	29.0
Other provincial taxes - Autres impôts provinciaux	19.0	20.0	19.7	28.9	31.3
Privileges, licences and permits - Privilèges, licences et permis	23.7	27.1	26.5	36.0	31.6
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	56.1	68.5	54.0	63.3	91.7
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	82.0	107.4	132.9	147.6	173.6
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	47.2	51.1	47.2	52.9	61.4
Gross general revenue - Recettes générales brutes	434.2	544.3	561.1	625.8	734.2
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	13.4	15.1	18.4	19.9	29.3
Protection of persons and property - Protection des personnes et des biens	13.3	15.6	17.6	20.4	24.9
Transportation and communications - Transports et communications	51.9	52.5	49.6	49.6	53.6
Health - Santé	97.3	149.7	183.5	200.8	214.2
Social welfare - Bien-être social	36.7	37.3	44.1	68.5	81.6
Education - Éducation	134.5	148.4	161.4	180.6	197.0
Natural resources and primary industries - Ressources naturelles et industries primaires	32.1	35.6	30.8	43.1	42.9
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	22.9	33.0	22.7	28.2	42.6
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	5.1	10.5	10.6	5.0	16.2
All other expenditures - Toutes autres dépenses	18.0	18.2	17.8	28.8	22.6
Gross general expenditure - Dépenses générales brutes	425.2	515.9	556.5	644.9	724.9
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 9.0	+ 28.4	+ 4.6	- 19.1	+ 9.3

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

SASKATCHEWAN

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars -- millions de dollars				
<u>Revenue by source — Recettes, d'après la source</u>					
Personal income tax — Impôts sur le revenu des particuliers ...	55.0	63.9	73.8	70.1	76.1
Corporation income tax — Impôts sur le revenu des sociétés	19.6	22.5	18.7	14.1	15.4
General sales tax — Taxe générale de vente	65.5	64.7	68.0	71.9	74.3
Motor fuel tax — Taxe de vente sur les carburants	46.7	47.5	52.0	52.5	55.6
Health services premiums — Primes des services de santé	18.4	18.5	19.3	19.0	14.9
Other provincial taxes — Autres impôts provinciaux	10.7	10.6	10.5	14.4	16.2
Privileges, licences and permits — Privilèges, licences et permis	54.0	53.9	61.7	59.5	63.3
Non-tax receipts from own sources — Recettes provenant des sources propres excluant les impôts	93.9	97.2	104.3	121.4	125.3
Conditional transfers from other levels of governments — Transferts conditionnels des autres administrations publiques	93.1	109.4	116.7	122.6	146.7
Unconditional transfers from the federal government — Transferts inconditionnels de l'administration publique fédérale	20.2	16.5	46.0	56.9	121.4
Gross general revenue — Recettes générales brutes	477.1	504.7	571.0	602.4	709.2
<u>Expenditure by function — Dépenses, par fonction</u>					
General government — Administration générale	15.4	15.5	23.8	27.5	23.8
Protection of persons and property — Protection des personnes et des biens	13.1	14.4	16.2	17.8	21.5
Transportation and communications — Transports et communications	72.4	71.2	80.3	82.7	84.9
Health — Santé	126.6	142.6	157.5	170.3	196.3
Social welfare — Bien-être social	33.5	35.4	41.2	49.8	75.5
Education — Éducation	116.3	128.1	144.5	170.7	178.8
Natural resources and primary industries — Ressources naturelles et industries primaires	29.8	26.4	29.2	34.8	38.9
Debt charges (exclusive of debt retirement) — Service de la dette (remboursement de la dette exclus)	37.9	44.0	44.4	44.2	45.0
Unconditional transfers to other levels of government — Transferts inconditionnels aux autres échelons de l'administration publique	—	—	—	—	—
All other expenditures — Toutes autres dépenses	22.1	21.4	23.8	26.4	37.7
Gross general expenditure — Dépenses générales brutes	467.1	499.0	560.9	624.2	702.4
Gross general revenue less gross general expenditure — Écart entre les recettes générales brutes et les dépenses générales brutes	+ 10.0	+ 5.7	+ 10.1	- 21.8	+ 6.8

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

ALBERTA

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	98.3	134.0	163.9	190.0	223.4
Corporation income tax - Impôts sur le revenu des sociétés	49.9	64.0	55.4	53.8	70.9
General sales tax - Taxe générale de vente	-	-	-	-	-
Motor fuel tax - Taxe de vente sur les carburants	70.0	80.4	80.7	82.8	90.0
Health services premiums - Primes des services de santé	12.8	50.1	48.6	55.0	60.0
Other provincial taxes - Autres impôts provinciaux	9.1	18.9	20.9	30.6	26.5
Privileges, licences and permits - Privilèges, licences et permis	322.9	299.2	304.0	321.4	359.2
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	129.7	148.0	107.4	186.3	207.5
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	151.1	200.2	220.8	245.2	264.3
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	17.3	17.6	18.7	9.5	9.1
Gross general revenue - Recettes générales brutes	861.1	1,012.4	1,020.4	1,174.6	1,310.9
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	18.4	26.9	50.4	61.0	40.9
Protection of persons and property - Protection des personnes et des biens	34.9	38.9	46.3	45.7	54.3
Transportation and communications - Transports et communications	88.5	96.8	102.3	105.7	113.6
Health - Santé	213.3	287.1	320.0	355.7	406.7
Social welfare - Bien-être social	66.8	76.0	80.8	90.5	118.3
Education - Éducation	283.1	316.4	366.4	408.3	455.5
Natural resources and primary industries - Ressources naturelles et industries primaires	50.9	58.2	50.4	58.7	59.6
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	44.5	55.0	11.5	80.5	106.3
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	33.5	36.8	41.0	41.5	46.5
All other expenditures - Toutes autres dépenses	36.4	38.6	59.8	50.2	77.5
Gross general expenditure - Dépenses générales brutes	870.3	1,030.7	1,128.9	1,297.8	1,479.1
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 9.2	- 18.3	- 108.5	- 123.2	- 168.2

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

BRITISH COLUMBIA - COLOMBIE-BRITANNIQUE

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	161.8	190.6	223.8	265.6	302.6
Corporation income tax - Impôts sur le revenu des sociétés	48.2	86.5	73.6	77.5	78.3
General sales tax - Taxe générale de vente	179.3	209.6	200.5	206.0	223.9
Motor fuel tax - Taxe de vente sur les carburants	70.2	77.0	79.3	104.7	113.0
Health services premiums - Primes des services de santé	52.4	67.9	75.0	70.0	80.9
Other provincial taxes - Autres impôts provinciaux	36.5	48.7	40.8	66.1	76.4
Privileges, licences and permits - Privilèges, licences et permis	164.4	209.6	209.5	202.0	216.9
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	145.2	173.9	146.5	168.1	218.9
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	180.4	203.6	222.5	253.5	278.9
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	2.0	2.4	1.8	2.7	3.1
Gross general revenue - Recettes générales brutes	1,040.4	1,269.8	1,273.3	1,416.2	1,592.9
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	41.4	44.9	53.0	57.0	61.7
Protection of persons and property - Protection des personnes et des biens	33.0	38.3	38.1	41.7	49.9
Transportation and communications - Transports et communications	128.4	171.7	151.0	159.2	181.8
Health - Santé	249.4	333.8	381.6	417.2	460.2
Social welfare - Bien-être social	93.6	105.3	98.3	136.2	149.4
Education - Éducation	266.4	273.1	369.5	405.5	375.3
Natural resources and primary industries - Ressources naturelles et industries primaires	52.6	61.5	81.0	86.5	112.5
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	12.9	21.2	0.9	0.9	31.1
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	39.5	44.4	47.7	47.7	54.3
All other expenditures - Toutes autres dépenses	31.6	85.0	32.9	37.6	118.2
Gross general expenditure - Dépenses générales brutes	948.8	1,179.2	1,254.0	1,389.5	1,594.4
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	+ 91.6	+ 90.6	+ 19.3	+ 26.7	- 1.5

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

YUKON

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	-	-	..	..	-
Corporation income tax - Impôts sur le revenu des sociétés ....	-	-	..	..	-
General sales tax - Taxe générale de vente .....	-	-	..	..	-
Motor fuel tax - Taxe de vente sur les carburants	1.4	1.5	..	..	2.5
Health services premiums - Primes des services de santé .....	-	-	..	..	0.7
Other provincial taxes - Autres impôts provinciaux	0.7	0.9	..	..	1.5
Privileges, licences and permits - Privilèges, licences et permis	0.5	0.7	..	..	0.9
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	2.5	2.7	..	..	3.8
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	1.5	5.4	..	..	9.0
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	5.7	6.8	..	..	13.6
Gross general revenue - Recettes générales brutes	12.3	18.0	..	..	32.0
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	1.6	2.2	..	..	4.4
Protection of persons and property - Protection des personnes et des biens	0.8	0.9	..	..	2.3
Transportation and communications - Transports et communications	1.1	5.5	..	..	6.4
Health - Santé	2.2	2.4	..	..	4.4
Social welfare - Bien-être social	0.9	1.2	..	..	1.4
Education - Éducation	5.1	7.4	..	..	10.4
Natural resources and primary industries - Ressources naturelles et industries primaires	0.1	0.1	..	..	0.4
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	0.6	0.9	..	..	2.3
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	0.3	0.4	..	..	-
All other expenditures - Toutes autres dépenses	0.8	1.4	..	..	4.4
Gross general expenditure - Dépenses générales brutes	13.5	22.4	..	..	36.4
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 1.2	- 4.4	..	..	- 4.4

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Continued

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - suite

NORTHWEST TERRITORIES - TERRITOIRES DU NORD-OUEST

	1969	1970	1971 (Est)	1972 (Est)	1973 (Est)
	millions of dollars - millions de dollars				
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôts sur le revenu des particuliers ...	-	-	..	..	-
Corporation income tax - Impôts sur le revenu des sociétés ....	-	-	..	..	-
General sales tax - Taxe générale de vente .....	-	-	..	..	-
Motor fuel tax - Taxe de vente sur les carburants	1.4	1.5	..	..	2.5
Health services premiums - Primes des services de santé .....	-	-	..	..	-
Other provincial taxes - Autres impôts provinciaux	-	0.6	..	..	0.6
Privileges, licences and permits - Privilèges, licences et permis	0.4	0.6	..	..	0.6
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	2.6	4.9	..	..	8.0
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	3.0	18.4	..	..	12.0
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	6.2	10.4	..	..	61.4
Gross general revenue - Recettes générales brutes	13.6	36.4	..	..	85.1
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	2.6	11.8	..	..	32.1
Protection of persons and property - Protection des personnes et des biens	2.0	2.6	..	..	3.2
Transportation and communications - Transports et communications	0.7	1.6	..	..	3.1
Health - Santé	3.7	4.6	..	..	9.5
Social welfare - Bien-être social	0.7	2.2	..	..	6.1
Education - Éducation	4.5	7.7	..	..	6.6
Natural resources and primary industries - Ressources naturelles et industries primaires	0.5	0.7	..	..	2.6
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	1.5	1.9	..	..	3.3
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	0.3	0.1	..	..	-
All other expenditures - Toutes autres dépenses	2.3	8.1	..	..	36.7
Gross general expenditure - Dépenses générales brutes	18.8	41.3	..	..	103.2
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 5.2	- 4.9	..	..	- 18.1

TABLE 9. Five Year Historical Summary of Gross General Revenue and Gross General Expenditure,
Fiscal Years Ended March 31 - Concluded

TABLEAU 9. Récapitulation de cinq ans des recettes générales brutes et des dépenses générales brutes,
Exercices financiers terminés le 31 mars - fin

ALL PROVINCES - TOTAL - TOUTES LES PROVINCES

	1969(1)	1970(1)	1971 (Est) (1)	1972 (Est) (1)	1973 (Est) (1)
millions of dollars - millions de dollars					
<u>Revenue by source - Recettes, d'après la source</u>					
Personal income tax - Impôt sur le revenu des particuliers	1,764.3	2,142.4	2,520.2	2,996.5	3,482.5
Corporation income tax - Impôt sur le revenu des sociétés	660.3	861.6	843.5	684.0	812.5
General sales tax - Taxe générale de vente	1,395.4	1,675.2	1,761.6	1,878.7	2,165.6
Motor fuel tax - Taxe de vente sur les carburants	940.4	1,016.8	1,063.3	1,147.3	1,249.1
Health services premiums - Primes des services de santé	354.1	657.2	788.8	783.7	682.6
Other provincial taxes - Autres impôts provinciaux	550.0	621.2	614.0	815.9	900.1
Privileges, licences and permits - Privilèges, licences et permis	1,061.1	1,137.7	1,199.9	1,207.4	1,283.2
Non-tax receipts from own sources - Recettes provenant des sources propres excluant les impôts	1,018.2	1,231.5	1,266.7	1,629.2	1,838.4
Conditional transfers from other levels of governments - Transferts conditionnels des autres administrations publiques	1,509.4	1,772.2	2,226.2	2,605.6	3,094.4
Unconditional transfers from the federal government - Transferts inconditionnels de l'administration publique fédérale	850.9	952.9	1,223.8	1,164.7	1,350.2
Gross general revenue - Recettes générales brutes	10,104.1	12,068.7	13,508.0	14,913.0	16,858.6
<u>Expenditure by function - Dépenses, par fonction</u>					
General government - Administration générale	328.7	389.8	621.9	588.5	669.2
Protection of persons and property - Protection des personnes et des biens	383.5	455.4	481.5	577.0	628.2
Transportation and communications - Transports et communications	1,303.0	1,362.2	1,446.8	1,614.5	1,787.0
Health - Santé	2,497.0	3,175.9	3,898.2	4,275.3	5,106.2
Social welfare - Bien-être social	1,029.7	1,070.2	1,180.1	1,539.5	1,732.9
Education - Éducation	3,058.7	3,569.7	4,208.1	4,725.0	5,097.1
Natural resources and primary industries - Ressources naturelles et industries primaires	453.3	482.7	525.6	614.2	697.1
Debt charges (exclusive of debt retirement) - Service de la dette (remboursement de la dette exclus)	564.2	668.8	739.3	1,021.4	1,195.2
Unconditional transfers to other levels of government - Transferts inconditionnels aux autres échelons de l'administration publique	289.0	323.6	330.7	351.9	421.1
All other expenditures - Toutes autres dépenses	391.7	547.0	693.7	829.6	741.1
Gross general expenditure - Dépenses générales brutes	10,298.8	12,045.3	14,125.9	16,136.9	18,076.1
Gross general revenue less gross general expenditure - Écart entre les recettes générales brutes et les dépenses générales brutes	- 194.7	+ 23.4	- 617.9	- 1,223.9	- 1,218.5

(1) Does not include Yukon and Northwest Territories. - Ne comprend pas le Yukon et les Territoires du Nord-Ouest.

PUBLICATIONS DE LA DIVISION DES ADMINISTRATIONS PUBLIQUES

Numéro de
catalogue

Statistique réunie des administrations

- 68-201 Principal Taxes and Rates - Federal, Provincial and Local Governments, A., Angl.
68-202 Consolidated Government Finance - Federal, Provincial and Local Governments, A., Angl.
68-502 Comparative Statistics of Public Finance, 1956 to 1960, HS., Angl.
68-506 The Canadian System of Government Financial Management Statistics, HS., Angl.

Statistique de l'administration publique fédérale

- 68-211F Finances de l'administration publique fédérale, A., F. et Angl.
61-203 Finances des entreprises publiques fédérales, A. Bil.
72-004 Federal Government Employment, T., Angl.
72-205 Federal Government Employment in Metropolitan Areas, A., Angl.

Statistique des administrations publiques provinciales

- 68-205 Finances des administrations publiques provinciales - Recettes et dépenses (Prévisions), A., Bil.
68-207 Finances des administrations publiques provinciales - Recettes et dépenses, A., F. et Angl.
68-209 Finances des administrations publiques provinciales - Actif, passif et sources et utilisations des fonds A., Bil.
61-204 Finances des entreprises publiques provinciales, A., F. et Angl.
63-202 The Control and Sale of Alcoholic Beverages in Canada, A., Angl.
72-007 L'Emploi dans les administrations provinciales, T., Bil.
68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, HS., Angl.

Statistique des administrations publiques locales

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68-204 Local Government Finance, A., Angl.
72-009 L'emploi dans les administrations locales, T., Bil.
68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, HS., Angl.
72-505 L'emploi dans les administrations municipales, 1961-1966, HS., Bil.

Système d'information financière à l'usage des corporations municipales:

- 12-532F Volume I. Introduction générale, HS., F. et Angl.
12-533F Volume II. Les systèmes de classification, HS., F. et Angl.
12-534F Supplément du Volume II. États simulés (pro-forma), F. et Angl.

- Trimestriel A. - Annuel HS. - Hors série F. - Français Angl. - Anglais Bil. - Bilingue

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Catalogue
number

Consolidated Government Statistics

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- 68-202 Consolidated Government Finance — Federal, Provincial and Local Governments, A., E.
- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68-506 The Canadian System of Government Financial Management Statistics, O., E.

Federal Government Statistics

- 68-211 Federal Government Finance, A., E. and F.
- 61-203 Federal Government Enterprise Finance, A., E. and F.
- 72-004 Federal Government Employment, Q., E.
- 72-205 Federal Government Employment in Metropolitan Areas, A., E.

Provincial Government Statistics

- 68-205 Provincial Government Finance — Revenue and Expenditure (Estimates), A., Bil.
- 68-207 Provincial Government Finance — Revenue and Expenditure, A., Bil
- 68-209 Provincial Government Finance — Assets, Liabilities and Sources and Uses of Funds, A., Bil.
- 61-204 Provincial Government Enterprise Finance, A., E. and F.
- 63-202 The Control and Sale of Alcoholic Beverages in Canada, A., E.
- 72-007 Provincial Government Employment, Q., Bil.
- 68-504 A Review of Dominion-Provincial Conferences on Provincial Finance Statistics, 1933-1960, O., E.

Local Government Statistics

- 68-203 Local Government Finance — Revenue and Expenditure — Preliminary and Estimates, A., E.
- 68-204 Local Government Finance, A., E.
- 72-009 Local Government Employment, Q., Bil.
- 68-505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
- 12-533 Volume II. The Classification Systems, O., E. and F.
- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

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O. — Occasional

E. — English

F. — French

Bil. — Bilingual

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Provincial government finance

REVENUE AND EXPENDITURE (ESTIMATES)

1973

Fiscal year ending March 31, 1974

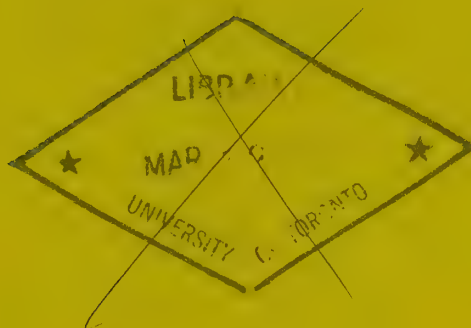
Finances des administrations publiques provinciales

Government
Publications

REVENUS ET DÉPENSES (PRÉVISIONS)

1973

Année financière se terminant le 31 mars 1974



PROVINCIAL GOVERNMENT FINANCE
Revenue and Expenditure (Estimates)

FINANCES DES ADMINISTRATIONS PUBLIQUES PROVINCIALES
Revenus et dépenses (Prévisions)

1973

(Fiscal Year Ending March 31, 1974)
(Année financière se terminant le 31 mars 1974)

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Provincial Government Finance Revenue and Expenditure (Estimates)

Finances des administrations publiques provinciales revenus et dépenses (prévisions)

1973ERRATA

The following changes are required — Les changements suivants sont requis:

Table — Tableau 5, page 32

<u>Item — Poste</u>	<u>Col. 2</u>	<u>Col. 8</u>
14	—	96,625
22	2,343,776	104,100
42	2,343,776	104,100

Table — Tableau 5, page 48

<u>Item — Poste</u>	<u>Col. 2</u>	<u>Col. 8</u>
14	—	468,605
22	5,417,884	526,356
42	5,417,884	526,356

Table — Tableau 6, page 62

<u>Item — Poste</u>	<u>Col. 2</u>	<u>Col. 3</u>	<u>Col. 4</u>
4	5,612,715(1)		
16		—	36,074
19		4,995,157	661,484

Page 62; Note — Nota:

- (1) Includes transfers to hospitals, which the national accounts series treat as transfers to other levels of government:

Nfld. 81,077; P.E.I. 12,046; N.S. 100,860; N.B. 80,908; Qué. 1,051,582;
 Ont. 1,119,706; Man. 132,000; Sask. 123,791; Alta. 269,400; B.C. 270,120;
 Yuk. 1,897; N.W.T. 4,912; Canada 3,248,299.

Page 63; Note — Nota:

- (1) Comprend les transferts aux hopitaux qui pour les fins de la série des comptes nationaux sont des transferts aux autres niveaux de gouvernement:
 T.N. 81,077; I.P.-E. 12,046; N.-E. 100,860; N.-B. 80,908; Qué. 1,051,582;
 Ont. 1,119,706; Man. 132,000; Sask. 123,791; Alta. 269,400; C.-B. 270,120;
 Yuk. 1,897; T.N.-O. 4,912 et Canada 3,248,299.

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INTRODUCTION

This publication forms a part of the Canadian System of Government Financial Management Statistics, which is the subject of a recent Statistics Canada publication, Catalogue No. 68-506.

This latter publication describes in detail the historical background, objectives, statistical coverage, concepts and classification framework of the system and represents the results of a complete review of financial management statistics conducted by the Public Finance Division.

The financial management system is designed to encompass the operation of all governments in Canada. The system recognizes three levels of government: federal, provincial/territorial and local. The federal level comprises the Government of Canada and its special funds and agencies, the provincial/territorial level the governments, special funds and agencies of the ten provinces and two territories and the local level, the governments and agencies of municipalities, local school authorities and special purpose boards and commissions.

The general government universe includes all government administrative bodies except those which are specifically excluded. More precisely, general government comprises:

- (a) departments of government;
- (b) administrative, regulatory and special funds which perform functions similar to those of departments and which may be organized as boards, commissions or agencies. This group includes quasi-trust accounts the funds of which are available for government use. It also includes government social insurance programs such as those pertaining to unemployment insurance, workmen's compensation and vacation-with-pay programs;
- (c) agencies engaged in "industrial" or "commercial" activities primarily to service the requirements of their own governments, and agencies engaged primarily in the channelling of funds from one level of government to another or among organizations at the same level of government, e.g., bodies established by provincial legislation to help finance the capital programs of municipalities and school boards;
- (d) government-owned institutions such as those engaged in education, health and welfare services, or administration of justice, e.g., agricultural schools, residences for handicapped persons, gaols, etc.;
- (e) universal pension programs (Canada and Quebec pension plans);
- (f) non-trusted public service pension plans, i.e., plans, the monies of which constitute an integral part of a government's consolidated revenue account or which are otherwise available to the government in the financing of its operations;
- (g) working capital funds.

While the above description of the general government universe does not differ in substance from that employed for some time in the compilation of financial data on governments, this description is now even a very much enlarged interpretation. Previously data on workmen's compensation boards were provided

Cette publication fait partie du système canadien des statistiques de la gestion financière, des administrations publiques, qui a fait l'objet d'une récente publication de Statistique Canada, portant le numéro 68-506F au catalogue.

Cette dernière publication décrit en détail l'historique, les objectifs, la couverture statistique, les concepts et le cadre de classification du système, et représente les résultats d'un examen exhaustif des statistiques de la gestion financière effectué par la Division des finances publiques.

Le système de la gestion financière est destiné à couvrir l'activité de toutes les administrations publiques au Canada. Le système tient compte de trois échelons d'administration publique: fédéral, provincial (ou territorial) et local. À l'échelon fédéral, on trouve le gouvernement du Canada et ses fonds et organismes spéciaux; à l'échelon provincial (ou territorial), les administrations publiques, fonds spéciaux et organismes des dix provinces et des deux territoires, et enfin au niveau local, on retrouve les administrations publiques et les organismes de municipalités, les conseils scolaires locaux et les commissions et conseils spéciaux.

L'univers de l'administration publique générale comprend toutes les activités des pouvoirs administratifs, sauf celles qui en sont exclues de façon explicite. Plus précisément, l'administration publique générale comprend:

- (a) les ministères;
- (b) les fonds administratifs, réglementaires et les fonds spéciaux dont les fonctions sont semblables à celles des ministères et qui peuvent être constitués en commissions, conseils, ou organismes. Dans ce groupe se trouvent les fonds quasi-fiduciaires dont les fonds sont à la disposition des administrations publiques. En font également partie les régimes publics d'assurance sociale, comme ceux relatifs à l'assurance-chômage, à l'indemnisation des accidents du travail et aux congés payés;
- (c) les organismes ayant une activité "industrielle" ou "commerciale" pour répondre avant tout aux besoins des administrations publiques dont ils relèvent, et les organismes dont l'activité principale est l'acheminement de fonds d'un échelon de gouvernement à un autre ou entre des organismes à un même échelon, comme, par exemple, les organismes créés par des lois provinciales pour aider au financement des investissements des municipalités et des conseils scolaires;
- (d) les établissements appartenant à des administrations publiques, comme ceux qui s'occupent de l'éducation, des services de la santé et du bien-être social, ou de l'administration de la justice. Dans cette catégorie entrent les écoles d'agriculture, les résidences pour personnes handicapées, les prisons, etc.;
- (e) les régimes universels de pensions (Régimes de pensions du Canada et des rentes du Québec);
- (f) les régimes de pensions de la Fonction publique non constitués en fiducie, c'est-à-dire des régimes dont les fonds forment une partie intégrante d'un compte de revenus consolidés publics, ou sont de toute autre manière à la disposition de l'administration publique pour le financement de ses activités;
- (g) les fonds de roulement.

Bien que la description de l'univers de l'administration publique générale qui précède ne diffère pas en substance de celle utilisée depuis un certain temps pour le rassemblement de données financières relatives aux administrations publiques, cette description est maintenant interprétée de façon beaucoup plus large. Jusqu'ici, les données sur les commissions des

only to the extent of government payments to these boards. The operations of the Quebec pension plan were reflected only to the extent of government contributions as employers. After careful consideration it was concluded that, notwithstanding the special nature of these programs, they are an integral part of general government.

Heretofore the financial management series dealt with non-trusted public service pension plans at the provincial government level on a net basis, i.e., contributions to non-trusted plans were offset against pension payments or vice versa. Upon reassessment, it was concluded that the full operations of these plans are an integral part of general government. Moreover, under the revised approach to the financial management series, all data are presented on a gross basis. Consequently for non-trusted plans the offsetting of employee contributions against pension payments or vice versa has been discontinued. The only involvement of governments in trusted pension plans continues, as in the past, to be their expenditure on contributions as employers.

Certain government agencies are specifically precluded from enterprise status. These are entities engaged primarily in the channelling of funds from their own to other levels of government or among organizations at their own level of government and those engaging in industrial or commercial activities primarily to service the requirements of their own government.

There are other agencies which are dual capacity organizations in that they are enterprises carrying out enterprise-type operations, and also act in an administrative capacity on behalf of their parent government. An example of their type of body is a provincial liquor board which carries on commercial operations and in addition carries out, on behalf of the parent provincial government, the regulatory aspects of provincial liquor control. In such cases, the results of the commercial operations are included in the government enterprise series, while expenditure related to the performance of the administrative duties, and any revenue derived therefrom, are treated as general government transactions.

This publication covers the provincial/territorial level of the general government universe described above, and incorporates the changes in treatment given to non-trusted pension plans, Workmen's Compensation Boards and the Quebec Pension Plan referred to as well as other minor changes in treatment and coverage.

The current publication (covering the fiscal year 1973-74) represents the first presentation of provincial and territorial government revenue and expenditure estimates on a financial management basis since these major changes have been made in the coverage, classification structure and concepts of the financial management series and consequently the reader is cautioned that comparisons with previous publications in the series are no longer valid.

For this reason the comparative tables which appeared in earlier issues of the publication have been deleted. They will be reinstated as data becomes available.

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ending March 31, 1974. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial ministers of finance together with an estimate of the revenue and expenditure of special funds and agencies.

accidents du travail se limitaient aux versements de l'administration à ces commissions, et les activités du Régime des rentes du Québec n'étaient prises en compte que dans la mesure où elles concernaient les cotisations de l'État en sa qualité d'employeur. Après mûre réflexion, il a été décidé que la nature particulière de ces programmes ne les empêcherait pas de faire partie intégrante de l'administration publique générale.

Jusqu'à présent, les séries de la gestion financière traitaient les régimes de pensions des fonctions publiques provinciales non constitués en fiducie sur une base nette, c'est-à-dire qu'on portait les cotisations à un régime non constitué en fiducie en déduction des pensions, ou inversement. Après réévaluation, on a conclu que toutes les activités de ces régimes faisaient partie intégrante de l'administration publique générale. De plus, dans la nouvelle optique des séries de la gestion financière, toutes les données sont présentées sur une base brute. C'est pourquoi on a cessé de compenser entre elles les cotisations de l'employé et les pensions versées aux termes des régimes non établis en fiducie. De la participation des administrations publiques aux régimes de pensions établis en fiducie, on continue à ne retenir que leurs dépenses en leur qualité d'employeur.

Certains organismes publics ne sont jamais considérés comme des entreprises publiques. Il s'agit des entités dont l'activité principale consiste à acheminer des fonds à un autre niveau d'administration publique ou parmi des organismes appartenant au même échelon d'administration publique, et celles dont l'activité industrielle ou commerciale sert avant tout à satisfaire les besoins de l'administration publique dont elles relèvent.

Il existe des organismes dont les activités ont une nature double, en ce sens, qu'il s'agit d'entreprises ayant des activités propres à une entreprise et agissant en même temps pour le compte de l'administration publique mère dont elles relèvent. Une illustration de ce genre d'organisme est une régie provinciale des alcools qui d'une part a une activité de nature commerciale et d'autre part applique, pour le compte de l'administration publique mère dont elle relève, les règlements relatifs à la régie des boissons alcooliques dans la province. Dans ce cas, les résultats de l'exploitation commerciale sont compris dans les séries des entreprises publiques, tandis que la dépense relative à l'exercice des pouvoirs de l'organisme, et tout revenu à ce titre, sont considérés comme relevant de l'administration publique générale.

La présente publication est consacrée au niveau provincial et territorial de l'univers de l'administration générale décrit ci-dessus et elle tient compte des changements apportés à la classification des régimes de pensions non constitués en fiducie, des caisses d'indemnisation des accidents du travail et du Régime des rentes du Québec (voir ci-dessus) ainsi que d'autres modifications moins importantes de la classification et de la couverture.

La présente publication (portant sur l'année fiscale 1973-74) constitue la première présentation des revenus et des dépenses prévisionnels des provinces et des territoires depuis que ces importantes modifications ont été apportées aux concepts, à la structure de la classification et à la couverture de la série de la gestion financière. Par conséquent, le lecteur est averti que les données contenues dans cette publication ne sont pas directement comparables avec celles des années antérieures.

C'est pour cette raison que des tableaux comparatifs n'ont pas été inclus cette année; de tels tableaux seront publiés lorsque les données deviendront disponibles.

On présente ici une analyse statistique des prévisions des revenus et des dépenses des administrations publiques provinciales pour l'année financière se terminant le 31 mars 1974. Les renseignements proviennent en premier lieu des budgets des dépenses et des exposés budgétaires présentés aux Parlements provinciaux par les ministres des finances, ainsi que les prévisions des revenus et des dépenses des fonds et organismes spéciaux.

The terms "gross general revenue" and "gross general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Because of variations in accounting and financial reporting systems used by the provinces, certain adjustments to provincial figures are necessary to achieve interprovincial comparability. The most important of these adjustments is the substitution of Federal Government estimates of personal and corporate income tax payments and general purpose transfers to be made to the provinces and territories during the year for the data reported by the individual provinces. The accuracy of the other adjustments (which are presented in Tables 3 and 4) and also of the classification of revenue and expenditure into the Financial Management System source and function structure depends upon the detail of available sources of information.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

The following tables indicate the importance of revenue sources and expenditure functions in terms of their percentage of gross general revenue and expenditure for 1973-74.

Les "revenus généraux bruts" et les "dépenses générales brutes" présentés ici ne peuvent se comparer avec les revenus et les dépenses qui figurent dans les états financiers des administrations provinciales.

Étant donné que les systèmes comptables et les états financiers varient d'une province à l'autre, il est nécessaire d'apporter certains ajustements pour assurer la comparabilité interprovinciale, le plus important de ces ajustements est la substitution des prévisions du gouvernement fédéral aux prévisions provinciales et territoriales de l'impôt sur le revenu des particuliers, de l'impôt sur le revenu des sociétés et des transferts de nature générale. La précision des autres ajustements (présentés aux tableaux 3 et 4) et de la classification des revenus et des dépenses suivant les sources et les fonctions propres au système de la gestion financière dépend du détail que renferment les sources existantes de renseignements.

Le budget des dépenses des provinces présente les opérations financières dans un cadre comptable établi, alors que le présent bulletin vise à consigner des totaux fondamentalement homogènes et uniformes d'une province à l'autre, suivant un cadre statistique dont la partie et la nature diffèrent des comptes financiers des administrations publiques provinciales. Toutefois, ces statistiques se prêtent à des comparaisons intergouvernementales plus logiques que ne le permettraient les divers documents budgétaires.

Il s'ensuit donc que l'écart entre les "revenus généraux" et les "dépenses générales" au sens du présent bulletin ne représente pas l'excédent ou le déficit budgétaire d'une province, mais qu'il doit être interprété en tenant compte du cadre conceptuel de la présente série statistique.

Les tableaux suivants expriment l'importance en pourcentage pour 1973-1974 des sources de revenus et des fonctions des dépenses par rapport aux revenus généraux bruts et aux dépenses générales brutes.

Revenue Sources as Percentages of Total								
No.	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
	Taxes:							
1	Personal income taxes	7.5	6.1	13.8	11.2	26.9	20.5	19.8
2	Corporation income taxes	2.3	1.4	2.4	1.9	4.1	7.2	5.3
3	General sales taxes	11.7	11.0	13.9	12.2	12.9	17.6	11.4
4	Motive fuel taxes	5.1	5.5	7.1	6.5	5.7	7.3	6.0
5	Tobacco taxes	1.7	0.8	—	1.1	1.2	1.4	1.6
6	Taxes on estates, successions and gifts	0.1	—	--	0.3	0.7	0.8	0.5
7	Health insurance premiums	—	—	—	—	—	7.2	0.6
8	Social insurance levies	1.2	0.6	1.4	1.6	1.4	2.1	1.7
9	Universal pension plan levies	—	—	—	—	5.5	—	—
10	Other taxes	0.6	5.3	0.7	6.7	4.9	2.0	1.6
11	Total, taxes	30.2	30.7	39.3	41.5	63.3	66.1	48.5
12	Natural resource revenue	1.5	0.3	0.4	1.0	0.6	0.9	1.5
13	Privileges, licences and permits	3.1	1.6	2.4	2.3	3.0	3.0	2.7
14	Sales of goods and services	3.3	7.6	2.3	3.0	1.7	2.1	2.4
	Return on investments:							
15	Liquor board profits	2.2	3.2	5.1	3.9	2.0	3.9	4.1
16	Other enterprises	—	—	—	—	1.0	—	—
17	Interest and other returns on investments	3.3	2.9	5.9	1.8	4.6	5.6	6.6
18	Total, return on investments	5.5	6.1	11.0	5.7	7.6	9.5	10.7
	Other revenue from own sources:							
19	Contributions to non-trusted public service and teachers' pension plans.	0.9	—	--	0.5	0.9	0.5	--
20	Other	0.2	0.1	0.2	0.2	0.2	0.5	0.3
21	Total, other revenue from own sources	1.1	0.1	0.2	0.7	1.1	1.0	0.3
22	Total, gross general revenue from own sources	44.7	46.4	55.6	54.2	77.3	82.6	66.1
	General purpose transfers from the federal government and its enterprises:							
23	Statutory subsidies	1.8	0.5	0.3	0.3	0.1	0.1	0.3
24	Share of federal income tax on privately owned public power utilities.	0.3	0.4	—	—	0.1	0.2	0.1
25	Share of federal tax on corporation undistributed income	—	—	—	—	—	—	—
26	Share of federal estate tax	--	--	0.4	--	--	--	--
27	Equalization	28.6	24.4	22.1	22.5	10.2	—	11.5
28	Established programs	—	—	—	—	2.9	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—	—	—
30	Other	—	—	—	—	— 0.6	—	—
31	Total, general purpose transfers	30.7	25.3	22.8	22.8	12.7	0.3	11.9
	Specific purpose transfers from other levels of government and their enterprises:							
	From the federal government:							
32	Transportation and communications	3.2	—	2.2	2.1	0.3	--	--
33	Health	10.5	7.5	11.0	10.2	3.4	11.1	13.5
34	Social welfare	5.6	4.1	3.9	4.7	—	3.4	4.1
35	Education	2.5	3.3	3.3	1.5	3.6	2.4	2.9
36	Natural resources	0.8	0.1	0.3	0.6	0.1	--	0.3
37	Other functions	2.0	13.3	0.9	3.7	2.6	0.2	0.8
38	Sub-total	24.6	28.3	21.6	22.8	10.0	17.1	21.6
39	From local government and their enterprises	--	--	--	0.2	--	--	0.4
40	Total, specific purpose transfers	24.6	28.3	21.6	23.0	10.0	17.1	22.0
41	Total, transfers	55.3	53.6	44.4	45.8	22.7	17.4	33.9
42	Gross general revenue	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Sources de revenus exprimées en pourcentage des revenus prévisionnels généraux bruts pour l'année financière se terminant le 31 mars, 1974

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N°
12.8	16.9	19.6	20.8	—	—	20.6	Impôts:	
2.5	5.2	5.6	5.2	—	—	5.2	Impôt sur le revenu des particuliers	1
10.3	—	13.7	13.4	—	—	13.3	Impôts sur le revenu des sociétés	2
7.2	6.1	6.2	6.5	6.4	3.7	6.5	Taxes générales de vente	3
0.9	0.9	1.1	1.2	—	—	1.2	Taxes sur les carburants	4
0.3	—	1.3	0.6	—	—	0.6	Taxes sur le tabac	5
1.9	3.4	4.3	3.3	2.2	—	3.3	Taxes sur les biens transmis par décès, les successions et les dons	6
0.9	1.7	3.2	1.8	—	—	1.8	Primes de services de santé	7
—	—	—	1.7	—	—	1.7	Impôts au titre de l'assurance sociale	8
0.6	0.8	2.3	2.8	4.0	0.4	2.8	Prélèvements au titre des régimes de pension universel	9
							Autres impôts	10
37.4	35.0	57.3	57.3	12.6	4.1	57.0	Total, impôts	11
7.4	27.6	9.7	4.0	0.5	0.4	4.0	Revenu au titre des ressources naturelles	12
2.4	2.6	2.7	2.9	2.5	0.7	2.9	Privilèges, licences et permis	13
2.3	2.2	4.4	2.3	4.8	5.6	2.3	Vente de biens et services	14
4.3	5.2	4.4	3.5	5.7	3.0	3.5	Revenus de placements:	
2.3	0.3	—	0.4	—	—	0.4	Bénéfices des régies des alcools	15
6.5	6.4	4.8	5.2	1.7	0.5	5.2	Autres entreprises	16
							Intérêts et les autres revenus de placements	17
13.1	11.9	9.2	9.1	7.4	3.5	9.1	Total, revenus de placements	18
0.4	1.7	—	0.7	—	—	0.6	Autres revenus de sources propres:	
							Contributions aux régimes de pension non constitués en fiducie de la	19
							fonction publique et des enseignants.	
0.5	0.3	0.2	0.3	0.2	0.1	0.3	Autres	20
0.9	2.0	0.2	1.0	0.2	0.1	0.9	Total, autres revenus de sources propres	21
63.5	81.3	83.5	76.6	28.0	14.4	76.2	Total, revenu général brut de sources propres	22
0.3	0.2	0.1	0.2	—	—	0.2	Transferts de nature générale d'autres niveaux de l'administration	
—	0.3	0.1	0.1	0.5	—	0.1	publique fédérale et de ses entreprises:	
—	—	—	—	—	—	—	Subventions statutaires	23
—	—	—	—	—	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité	24
17.1	—	—	—	—	—	—	publique.	
—	—	—	—	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés ...	25
—	—	—	—	—	—	—	Péréquation	26
—	—	—	—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	27
—	—	—	—	—	—	—	Programmes établis	28
—	—	—	—	—	—	—	Subventions en remplacement d'impôt	29
17.4	0.5	0.2	7.6	28.5	63.3	7.9	Autres	30
							Total, transferts de nature générale	31
							Transferts à usage précis d'autres niveaux d'administration publique	
							et de leurs entreprises:	
—	—	—	0.3	26.2	3.9	0.4	Transferts de l'administration publique fédérale:	
11.3	10.6	9.4	8.6	4.2	5.3	8.6	Transports et communications	32
4.8	3.6	3.8	2.6	2.3	2.7	2.6	Santé	33
1.8	0.1	1.6	2.5	1.4	—	2.5	Bien-être social	34
—	—	0.1	0.1	—	—	0.1	Éducation	35
0.8	3.9	0.7	1.6	9.4	10.3	1.6	Ressources naturelles	36
							Autres fonctions	37
18.7	18.2	15.6	15.7	43.5	22.2	15.8	Total partiel	38
0.4	—	0.7	0.1	—	0.1	0.1	Transferts des administrations publiques locales et de leurs	39
							entreprises.	
19.1	18.2	16.3	15.8	43.5	22.3	15.9	Total, transferts à usage précis	40
36.5	18.7	16.5	23.4	72.0	85.6	23.8	Total, transferts	41
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenus généraux bruts	42

[illegible]

Fonctions des dépenses en pourcentage des dépenses prévisionnelles générales brutes pour l'année financière se terminant le 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	N°
4.2	8.1	5.3	9.9	29.8	5.1	Administration publique générale	1
3.2	3.1	2.9	8.1	4.3	3.3	Protection des personnes et des biens	2
11.6	7.0	11.2	27.0	2.2	9.1	Transports et communications	3
26.3	27.0	27.3	8.6	8.2	27.0	Santé	4
13.3	8.7	14.1	5.0	5.8	10.9	Bien-être social	5
23.1	26.9	21.1	21.6	26.5	25.7	Éducation	6
1.8	2.3	3.7	0.6	1.1	1.9	Ressources naturelles	7
3.3	2.0	1.6	1.5	4.5	2.5	Agriculture, commerce et industrie, et tourisme	8
0.9	0.7	0.2	1.6	0.8	0.9	Environnement	9
1.0	1.0	1.4	1.6	0.8	1.1	Loisirs et culture	10
0.1	0.3	0.1	—	0.3	0.2	Main-d'oeuvre, population active et immigration	11
4.5	3.2	5.8	6.4	4.0	2.4	Logement	12
1.2	0.5	0.1	1.3	7.4	0.9	Surveillance et mise en valeur des régions et des localités	13
0.2	0.2	—	—	—	0.1	Établissements de recherches	14
—	2.3	3.1	1.5	—	2.6	Transferts de nature générale aux administrations publiques locales	15
—	0.4	—	—	—	0.2	Transferts à ses propres entreprises	16
5.3	6.3	2.1	5.3	4.3	6.1	Service de la dette	17
—	—	—	—	—	—	Autres	18
100.0	100.0	100.0	100.0	100.0	100.0	Dépenses générales brutes	19

TAX CHANGES BY PROVINCE
MODIFICATIONS FISCALES PAR PROVINCE

Province	Nature of Change — Nature de la modification	Effective Date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévisions des gains ou pertes résultant de la modification
Newfoundland — Terre-Neuve	No change — Aucune modification		
Prince Edward Island — Île-du- Prince-Édouard	Real property tax — Impôt foncier: Rate reduced from \$1.10 per hundred assessment to \$1.00 per hundred — Le taux est réduit de \$1.10 à \$1.00 les cents dollars d'évaluation Succession duties and gift taxes — Impôt sur les droits de succession et les dons entre vifs: Repealed. — Aboli.	January — Janvier 1, 1972	No estimate of anticipated revenue loss available. — L'estimation des pertes de recettes n'est pas connue. No estimate of anticipated revenue loss available. — L'estimation des pertes de recettes n'est pas connue.
Nova Scotia — Nouvelle-Écosse	No change — Aucune modification		
New Brunswick — Nouveau-Brunswick	Succession Duties and gift taxes — Impôt sur les droits de succession et les dons entre vifs: Repealed. — Aboli.	December — Décembre 31, 1973	No estimate of anticipated revenue loss available. — L'estimation des pertes de recettes n'est pas connue.
Québec	Personal income tax — Impôt sur le revenu des particuliers: There is no tax levied when net income does not exceed \$5,000 for married persons instead of \$4,000 and \$2,500 if single instead of \$2,000. — L'exonéra- tion de \$2,000 pour les célibataires et de \$4,000 pour les personnes mariées est portée à \$2,500 et \$5,000 respec- tivement. Corporation Income Tax — Impôt sur le revenu des sociétés: Manufacturing and processing industries, with the exception of mining industries are allowed to depreciate over a two-year period, the industrial machinery purchased between March 30, 1973 and March 31, 1975 and used in Quebec. — Les entreprises de fabrication et de transformation, à l'exclusion des in- dustries extractives, peuvent amortir sur une période de deux ans la machi- nerie industrielle achetée entre le 30 mars 1973 et le 31 mars 1975 et utilisée au Québec. Succession Duties — Impôt sur les droits de succession: Reduction of 20 % in payable success duties appli- cable to all categories of heirs. — Détaxe de 20 % sur l'impôt successoral applicable à toutes les catégories d'héritiers. Tax on meals — Taxe sur les repas: Exemption on meals has increased from \$1.24 to \$1.49. — L'exemption de la taxe sur les repas est portée de \$1.24 à \$1.49.	January — Janvier 1, 1973 March — Mars 30, 1973 January — Janvier 1, 1974	No estimate of anticipated revenue loss available. — L'estimation des pertes de recettes n'est pas connue. No estimate of anticipated revenue loss available. — L'estimation des pertes de recettes n'est pas connue. No estimate of anticipated loss available. — L'estimation des pertes de recettes n'est pas connue.
Ontario	Paid-up capital tax — Impôt sur le capital versé: 1. Rate of general capital tax is in- creased from 1/10 of 1 % to 1/5 of 1 % — Le taux de la taxe générale sur le capital des sociétés est augmenté de 1/10 de 1 % à 1/5 de 1 %.	April — Avril 12, 1973	Gain of/de \$10,000,000 in/en 1973-74

TAX CHANGES BY PROVINCE — Concluded

MODIFICATIONS FISCALES PAR PROVINCE — fin

Province	Nature of Change — Nature de la modification	Effective Date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévisions des gains ou pertes résultant de la modification
Ontario — Concluded — fin	<p>2. Capital tax base is broadened to include all bank loans. — La base de la taxe est élargie de manière à inclure tous les emprunts bancaires.</p> <p>Retail sales tax — Taxe de vente au détail: 1. Increased from 5 % to 7 %. — Augmentée de 5 à 7 %. 2. Exemption for meals is increased from \$2.50 to \$4.00. — L'exemption pour les repas passe de \$2.50 à \$4.00.</p> <p>Succession Duty — Impôt sur les droits de succession: Complete inter-spousal exemption. — Exemption totale des biens transmis au conjoint.</p> <p>Security transfer tax — Taxe sur les transferts de valeurs mobilières: Repealed. — Abolie.</p>	<p>May — Mai 1, 1973</p> <p>April — Avril 13, 1973</p> <p>April — Avril 13, 1973</p>	<p>Gain of/de \$280,000,000 in/en 1973-74.</p> <p>Loss of/pertes de \$11,000,000 in/en 1973-74.</p> <p>Loss of/pertes de \$7,000,000 in/en 1973-74.</p>
Manitoba	Health Insurance Premiums. — Primes d'assurance-maladie. Abolished. — Abolies.	June — Juin 1, 1973	No estimate of anticipated loss available. — L'estimation des pertes de recettes n'est pas connue.
Saskatchewan	<p>Tobacco Taxes. — Taxes sur le tabac. Adjustment to bring a uniform rate of 9/25¢ on all cigarettes. — Un taux uniforme de 9/25¢ par cigarette est établi.</p> <p>Personal Income Tax. — Impôt sur le revenu des particuliers. Rate is increased from 37 % to 40 % of federal tax payable. — Le taux est augmenté de 37 % à 40 % de l'impôt fédéral.</p> <p>Corporation Income Tax. — Impôt sur le revenu des sociétés. Rate is increased from 11 % to 12 % of taxable income. — Le taux est augmenté de 11 % à 12 % du revenu imposable.</p>	<p>February — Février 10, 1973</p> <p>January — Janvier 1, 1973</p> <p>January — Janvier 1, 1973</p>	<p>No estimate of anticipated gain available. — L'estimation des gains de recettes n'est pas connue.</p> <p>No estimate of anticipated gain available. — L'estimation des gains de recettes n'est pas connue.</p> <p>No estimate of anticipated gain available. — L'estimation des gains de recettes n'est pas connue.</p>
Alberta	No change. — Aucune modification.		
British Columbia — Colombie-Britannique	<p>Corporation Income Tax. — Impôt sur le revenu des sociétés. Rate is increased from 10 % to 12 % of taxable income. — Le taux est augmenté de 10 % à 12 % du revenu imposable.</p> <p>Capital Tax. — Taxe sur le capital. A tax on capital utilized by companies is imposed at a rate of 1/10 of 1 %. — Une taxe de 1/10 de 1 % est imposée sur le capital utilisé par les sociétés.</p> <p>Motive fuel tax. — Taxe sur les carburants. Rate applicable to liquefied petroleum gas is decreased from 17¢ to 10¢ a gallon. — Le taux qui s'applique aux gaz liquéfiés dérivés du pétrole est réduit de 17¢ à 10¢ de gallon.</p>	<p>January — Janvier 1, 1973</p> <p>January — Janvier 1, 1973</p>	<p>Gain of/de \$25,000,000 in/en 1973-74.</p> <p>No estimate of anticipated loss available. — L'estimation des pertes de recettes n'est pas connue.</p>

Present Federal-Provincial Fiscal Arrangements

Arrangements fiscaux entre le gouvernement fédéral et les provinces

Sharing of tax fields. — Under the arrangements which prevailed between 1962 and 1972, the federal government partially withdrew from the income and estate tax fields to allow for the imposition of corresponding provincial levies(1). The mechanism used in the process consisted in abating by a given percentage, federal tax otherwise payable, thus making it possible for the province to impose corresponding taxes equal to or somewhat higher than the abatement provided. Under the present arrangements, the abatement mechanism has largely been abandoned as far as personal income tax is concerned. In this field, it exists only to help provide fiscal compensation to Quebec for having assumed full responsibility for programs which, in the other provinces, are financed partially or entirely by the federal government; the Quebec abatement is equal to 24 percentage points of the federal personal income tax. In the other provinces, provincial personal income tax is expressed as a percentage of federal personal income tax, but there is no abatement of the federal levy(1). Under the present fiscal arrangements, the federal government maintains the abatement which prevailed between 1967 and 1972 in the field of corporation income tax to facilitate the imposition of corresponding provincial levies. Thus, federal corporation income tax rates continue to be subject to an abatement of 10 % in all provinces. The 1972-77 arrangements also maintain the situation that prevailed from 1967-72 with regard to the sharing of federal income tax on publicly owned power utilities and 95 % of this revenue continues to be remitted to the provinces. A new feature of the new arrangements is that tax-sharing has been extended to the taxation of the undistributed profits of corporations; 20 % of the federal receipts from this source is turned over to the provinces.

The new arrangements became operative on April 1, 1972 and will run until March 31, 1977. As part of these arrangements, the federal government has entered into tax collection agreements under which it collects the provincial personal income taxes for all provinces except Quebec, the provincial corporation income taxes for all provinces except Ontario and Quebec, the provincial gift taxes for all provinces except Quebec and Alberta, and the provincial succession duties for the four Maritime Provinces and for Manitoba and Saskatchewan.(2)

Equalization. — The equalization formula for 1967-72 took into account 16 provincial income sources while the formula for 1972-77 is now based on 19 sources. The 1973 Federal Government Budget Speech indicated that a 20th source is to be added to the formula — municipal taxes imposed for school purposes. For each income source a base was chosen which is as close as possible to the actual base of the income source in all provinces. The percentage of the total base attributed to a particular province was to be calculated along with the percentage of the population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total income in all provinces from a particular source gives the equalization payment for the income source in the province. The total equalization payment for the province was the sum of the payments for each income source. In two cases, the

Partage du champ d'imposition. — En vertu des arrangements qui étaient en vigueur entre 1962 et 1972, le gouvernement fédéral s'est retiré partiellement des domaines de l'impôt sur le revenu et sur les biens transmis par décès afin de permettre aux provinces de percevoir des impôts dans ces domaines(1). Cela a été réalisé par voie de dégrèvements à un taux donné sur l'impôt fédéral autrement exigible, ce qui permettait aux provinces de percevoir un impôt égal ou quelque peu supérieur au dégrèvement accordé. En vertu des arrangements actuels, la méthode du dégrèvement a été presque entièrement abandonnée en matière d'impôt sur le revenu des particuliers. Dans ce domaine, le dégrèvement n'existe plus que dans le but de fournir une compensation financière au Québec qui a la pleine responsabilité des programmes partiellement ou entièrement financés par le gouvernement fédéral dans les autres provinces; le dégrèvement du Québec équivaut à 24 points de pourcentage de l'impôt fédéral sur le revenu des particuliers. Dans les autres provinces, l'impôt provincial sur le revenu des particuliers est exprimé en pourcentage de l'impôt fédéral sur le revenu des particuliers mais il n'y a aucun dégrèvement de l'impôt fédéral(1). En vertu des arrangements fiscaux actuels, le gouvernement fédéral maintient le dégrèvement qui était en vigueur entre 1967 et 1972 dans le domaine de l'impôt sur le revenu des sociétés afin de faciliter aux provinces la perception des impôts. Par conséquent, les taux de l'impôt fédéral sur le revenu des sociétés continuent d'être assujettis à un dégrèvement de 10 % dans toutes les provinces. Les arrangements de 1972-77 maintiennent également en vigueur les conditions de 1967-72 en ce qui concerne le partage de l'impôt fédéral sur le revenu des services publics d'électricité, dont 95 % des recettes continuent à être reversées aux provinces. Parmi les nouvelles clauses des derniers arrangements mentionnons que le partage de l'impôt à été étendu à l'imposition des bénéfices non répartis des sociétés, 20 % des recettes fédérales provenant de cette source sont reversées aux provinces.

Les nouveaux arrangements sont entrés en vigueur le 1^{er} avril 1972 et le demeureront jusqu'au 31 mars 1977. Ces arrangements prévoient que le gouvernement fédéral collectera l'impôt provincial sur le revenu des particuliers pour le compte de toutes les provinces sauf le Québec, l'impôt provincial sur le revenu des sociétés pour le compte de toutes les provinces sauf l'Ontario et le Québec, l'impôt provincial sur les dons pour le compte de toutes les provinces sauf le Québec et l'Alberta et les droits successoraux provinciaux pour le compte des quatre provinces maritimes, du Manitoba et de la Saskatchewan(2).

Péréquation. — La formule de péréquation, pour la période 1967-72, tenait compte de 16 sources de revenu provincial tandis que la formule pour la période 1972-77 est fondée sur 19 sources. Le discours du budget présenté par le gouvernement fédéral pour l'année 1973-74 indique qu'une vingtième source sera considérée: les taxes municipales imposées pour les écoles locales. Pour chacune de ces sources on a choisi une base qui se rapproche le plus possible de la base effective qui la caractérise dans toutes les provinces. Le taux proportionnel attribué à chaque province par rapport à la base totale doit être calculé en fonction du pourcentage qui s'applique à l'ensemble de la population de la province en question. La différence entre le pourcentage par rapport à la base et le pourcentage de la population, multipliée par l'ensemble des revenus de toutes les provinces pour une source donnée, fixe le montant du versement de péréquation revenant à la province pour la source de revenu en question. La somme des paiements qui s'applique à toutes les sources de revenu

(1) The federal government also remitted to the provinces without succession duties, 75 % of the estate tax collections in respect of decedents domiciled in those provinces. Under the federal tax reform which took effect on January 1, 1972, the rates of federal personal income tax were adjusted to take account of a provincial tax at the rate of 30.5 % in all provinces.

(2) Alberta does not impose gift taxes or succession duties.

(1) Le gouvernement fédéral a également reversé aux provinces qui ne percevaient pas de droits successoraux 75 % de l'impôt prélevé sur les biens des personnes décédées qui demeuraient dans ces provinces. La révision de l'impôt fédéral, entrée en vigueur le 1^{er} janvier 1972, comporte un ajustement des taux de l'impôt fédéral sur le revenu des particuliers destiné à tenir compte dans toutes les provinces d'un taux d'impôt provincial de 30.5 %.

(2) L'Alberta ne perçoit pas d'impôt sur les dons ni de droits sur les successions.

actual income was replaced by the average value. A three-year average of estate taxes and succession duty revenues, and a five-year average of sales of crown leases and rights on oil and natural gas lands revenues were used in lieu of actual revenues from these sources.

Stabilization. — The federal government, by this stabilization formula, guarantees the provinces in which revenue drop below those received for the preceding year, a contribution intended to make up for the difference between the potential revenue of the latter year, based on the tax rates and structure of the preceding year, and the actual revenue. Total net general revenues of provinces, including equalization and other unconditional grants from the federal government, were used to determine payments.

Guaranteed Provincial tax revenues

The new Federal-Provincial Fiscal Arrangements Act provides for a five-year guarantee (1972-1977) against potential loss as regards to fiscal revenues from corporate and personal income tax. To be eligible, provinces will have to bring their income tax acts in line with the federal act and will have to levy a provincial income tax at a rate giving them an income equivalent to what they would have obtained if under the rate of the former law.

Explanatory Comments

Tables 1 and 2 — Estimated Gross General Revenue and Expenditure

These tables combine the capital and current revenue and expenditure transactions of provincial and territorial government departments and of certain administrative or special funds, the operations of which are accounted for separately by provincial and territorial governments, but which perform functions generally related to the activities of government.

For more detailed information on the revenue and expenditure classifications which appear in the various tables of this publication, the reader is referred to the companion publication Provincial Government Finance — Revenue and Expenditure (Catalogue No. 68-207 annual 1970-71).

Table 1 shows "gross" general revenue by source while Table 2 shows "gross" general expenditure by function.

Tables 3 and 4 — Reconciliation of Provincial Estimated Revenue and Expenditure with Estimated Gross General Revenue and Expenditure

In order to achieve a measure of interprovincial comparability certain adjustments have been made. These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial estimates and budget speeches and gross general revenue and gross general expenditure appearing in this publication.

Table 5 — Economic Classification of Estimated Gross General Revenue

This table classifies the estimated gross general revenue as presented in Table 1 by source as understood or purposes of the System of National Accounts. The economic sources of government revenue used in the system are direct and indirect taxes, transfers from persons, business and other levels of government, and

constitue le versement total de péréquation pour la province. Dans deux cas, le revenu moyen remplace le revenu effectif, c'est-à-dire que l'on prend une moyenne de trois ans des impôts sur les biens transmis par décès et des droits successoraux et une moyenne de 5 ans du produit des baux de la Couronne et des droits sur le revenu des gisements de gaz et de pétrole au lieu des revenus réels produits par ces sources.

Stabilisation. — Par cette formule de stabilisation, le gouvernement fédéral garantit aux provinces dont les revenus fléchissent en dessous de ceux reçus pour l'année précédente, une subvention pour combler l'écart entre les revenus potentiels de la seconde année, basée sur le taux et la structure des impôts de l'année précédente, et les revenus réels. Pour déterminer les paiements, on fait appel aux revenus généraux nets des provinces, à l'inclusion de la péréquation et de toutes les subventions inconditionnelles du gouvernement fédéral.

Garantie des revenus fiscaux provinciaux

La nouvelle Loi sur les arrangements fiscaux prévoit une garantie d'une durée de cinq ans (1972-77) contre toute perte possible quant aux revenus fiscaux provenant des impôts sur le revenu des sociétés et des particuliers. Pour être éligible à cette clause, les provinces devront modifier leurs lois de l'impôt sur le revenu pour qu'elles correspondent à la loi fédérale et devront imposer un taux provincial d'impôt assurant un revenu équivalent à celui qui aurait été produit en utilisant le taux en vigueur sous l'ancienne loi.

Texte explicatif

Tableaux 1 et 2 — Revenus prévisionnels généraux bruts et dépenses prévisionnelles générales brutes

Ces tableaux comprennent l'ensemble des revenus de nature capitale et de nature courante des ministères provinciaux et territoriaux et de certains fonds administratifs ou spéciaux dont les opérations sont prises en compte séparément par les administrations provinciales et territoriales mais dont les fonctions sont généralement reliées aux activités de l'administration publique.

Pour plus de détails sur le classement des revenus et des dépenses qui figurent dans les tableaux du présent bulletin, le lecteur est prié de consulter la publication qui lui fait pendant et qui s'intitule: Finance des administrations provinciales — Revenus et dépenses (annuel, n° 68-207F au catalogue 1970-71).

Le tableau 1 représente les revenus généraux "bruts" par source tandis que le tableau 2 représente les dépenses générales "brutes" par fonction.

Tableaux 3 et 4 — Rapprochement des revenus prévisionnels généraux bruts et des dépenses prévisionnelles générales brutes avec les revenus et les dépenses prévisionnels provinciaux

Afin de pouvoir comparer les provinces, il a fallu procéder à certains ajustements. Ces tableaux illustrent la différence entre les revenus et les dépenses courantes figurant dans les estimations provinciales et territoriales et les discours du budget et les revenus généraux bruts et les dépenses générales brutes de la présente publication.

Tableau 5 — Classification économique des revenus prévisionnels généraux bruts

Ce tableau classe les prévisions de revenus généraux bruts tel que présentés au tableau 1, d'après la source, selon la comptabilité nationale. Les sources économiques des revenus gouvernementaux utilisées dans la comptabilité nationale sont les impôts directs et indirects, les transferts provenant des particuliers, des entreprises et des autres niveaux de

investment income. For further information on these sources please refer to publication 68-207 Provincial Government Finance - Revenue and Expenditure.

Table 6 - Economic Classification of Estimated Gross General Expenditure

This table classifies the estimated gross general expenditure as presented in Table 2 by economic object as understood for purposes of the System of National Accounts. The economic objects of government expenditure used in the system are goods and services, (including salaries and wages) and transfers to persons, business and other levels of government. For further information on these objects, please refer to publication 68-207 Provincial Government Finance - Revenue and Expenditure.

l'administration publique et les revenus de placements. Pour plus de détails sur ces sources, on peut consulter le bulletin intitulé: Finance des administrations provinciales - Revenus et dépenses (no 68-207F au catalogue).

Tableau 6 - Classification économique des dépenses prévisionnelles générales brutes

Ce tableau classe les prévisions des dépenses générales brutes présentées au tableau 2, par poste économique, selon la comptabilité nationale. Les postes des dépenses de l'Etat utilisés dans la comptabilité nationale sont les biens et services, (y compris les rémunérations), et les transferts aux particuliers, aux entreprises et aux autres niveaux de l'administration publique. Pour plus de détails sur ces postes on peut consulter le bulletin intitulé: Finance des administrations provinciales - Revenus et dépenses (no 68-207 au catalogue).

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Estimated Gross General Revenue for Fiscal Year Ending March 31, 1974

TABLE 1. ESTIMATED GROSS REVENUE FROM OWN SOURCES								
	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
No.		thousands of dollars — milliers de dollars						
	Taxes:							
1	Personal income taxes(1)	40,248	8,133	96,704	70,293	1,687,900(3)	1,472,034	167,852
2	Corporation income taxes(2)	12,536	1,880	16,956	12,161	260,000	515,000	44,878
3	General sales taxes	62,832	14,722	97,762	76,691	808,515	1,264,000	96,900
4	Motive fuel taxes	27,766	7,379	49,456	40,568	359,142	526,000	51,040
5	Tobacco taxes	8,900	1,145	—	6,666	78,617	100,000	13,545
6	Taxes on estates, successions and gifts	350	—	70	1,700	41,000	59,000	4,000
7	Health insurance premiums	—	—	—	—	—	520,000	4,700
8	Social insurance levies	6,310	800	10,038	10,200	88,000	150,500	14,200
9	Universal pension plan levies	—	—	—	—	346,000	—	—
10	Other taxes(4)	3,286	7,076	4,715	42,268	308,572	144,988	13,839
11	Total, taxes	162,228	41,135	275,701	260,547	3,977,746	4,751,522	410,954
12	Natural resource revenue	8,123	440	2,563	6,563	40,300	63,008	12,858
13	Privileges, licences and permits	16,711	2,213	17,132	14,619	187,193	217,811	23,171
14	Sales of goods and services	17,677	10,143	16,278	18,785	104,518	151,924	20,565
	Return on investments:							
15	Liquor board profits	11,800	4,235	35,788	24,639	126,264	279,930	34,515
16	Other enterprises	—	—	—	—	62,000	—	6
17	Interest and other returns on investments	17,805	3,933	41,487	11,501	288,730	403,922	56,298
18	Total, return on investments	29,605	8,168	77,275	36,140	476,994	683,852	90,819
	Other revenue from own sources:							
19	Contributions to non-trusted public service and teachers' pension plans	5,118	—	30	3,067	55,856	36,327	45
20	Other	1,022	137	1,119	1,191	14,580	36,810	2,061
21	Total, other revenue from own sources	6,140	137	1,149	4,258	70,436	73,137	2,106
22	Total, gross general revenue from own sources	240,484	62,236	390,098	340,912	4,857,187	5,941,254	560,473
	General purpose transfers from the federal government and its enterprises:							
23	Statutory subsidies	9,708	657	2,174	1,774	4,484	5,504	2,146
24	Share of federal income tax on privately owned public power utilities	1,661	526	—	—	4,270	12,737	392
25	Share of federal tax on corporation undistributed income ..	—	—	—	—	—	—	—
26	Share of federal estate tax	— 75	— 34	2,526	102	— 80	1,625	230
27	Equalization(5)	153,600	32,700	155,200	141,400	640,850	—	97,900
28	Established programs	—	—	—	—	183,364	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—	—	—
30	Other	—	—	—	—	— 38,500	—	—
31	Total, general purpose transfers	164,894	33,849	159,900	143,276	794,388	19,866	100,668
	Specific purpose transfers from other levels of government and their enterprises:							
	From the federal government:							
32	Transportation and communications	17,105	—	15,710	13,395	18,224	1,400	261
33	Health	56,539	10,055	77,026	64,113	210,772	799,433	114,000
34	Social welfare	29,843	5,550	27,162	29,376	—	243,216	35,125
35	Education	13,531	4,424	23,353	9,695	228,842	172,550	24,874
36	Natural resources	4,176	115	1,742	3,447	4,488	535	2,638
37	Other functions	11,046	17,869	6,497	23,131	165,448	14,737	6,646
38	Sub-total	132,240	38,013	151,490	143,157	627,774	1,231,871	183,544
39	From local governments and their enterprises	34	4	130	1,345	3,073	2,417	3,246
40	Total, specific purpose transfers	132,274	38,017	151,620	144,502	630,847	1,234,288	186,790
41	Total, transfers	297,168	71,866	311,520	287,778	1,425,235	1,254,154	287,458
42	Gross general revenue	537,652	134,102	701,618	628,690	6,282,422	7,195,408	847,931

(1) Collected by the federal government for all provinces except Quebec. Estimates supplied by the federal Department of Finance for all provinces except Quebec.

(2) Collected by the federal government for all provinces except Ontario and Quebec. Estimates supplied by the federal Department of Finance for all provinces except Ontario and Quebec.

(3) Includes \$128 million which is the estimated 1973-74 revenue from the tax paid by individuals towards medicare.

(4) Includes, payroll tax; Taxes on Insurance Premiums — Fire and General; other taxes on Corporations and Businesses; Real property taxes; alcoholic beverage taxes; taxes on Amusements and Admissions to places of Entertainment; taxes on Commodities and Services; other.

(5) Estimates supplied by federal Department of Finance.

(6) Represents subsidies and special compensation in lieu of imposing certain taxes.

TABLEAU 1. Revenus prévisionnels généraux bruts; pour l'année financière se terminant le 31 mars 1974

Saskatchewan	Alberta	British Columbia Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	No
thousands of dollars — milliers de dollars								
102,282	273,398	384,030	4,302,874	—	—	4,302,874	Impôts:	
19,797	83,705	109,277	1,076,190	—	—	1,076,190	Impôt sur le revenu des particuliers	1
82,067	—	269,558	2,773,047	—	—	2,773,047	Impôts sur le revenu des sociétés	2
57,728	98,500	121,694	1,339,273	2,650	3,700	1,345,623	Taxes générales de vente	3
7,011	14,100	21,397	251,381	—	—	251,381	Taxes sur les carburants	4
2,800	—	25,000	133,920	—	—	133,920	Taxes sur le tabac	5
15,052	55,000	84,000	678,752	889	—	679,641	Taxes sur les biens transmis par décès, les successions et les dons	6
6,973	27,900	63,000	377,921	—	—	377,921	Primes de services de santé	7
4,448	12,798	45,780	587,770	1,661	420	589,851	Impôts au titre de l'assurance sociale	8
							Prélèvements au titre des régimes de pension universel	9
							Autres impôts	10
298,158	565,401	1,123,736	11,867,128	5,200	4,120	11,876,448	Total, impôts	11
59,232	445,879	189,396	828,362	190	382	828,934	Revenu au titre des ressources naturelles	12
18,872	42,519	53,071	593,312	1,046	734	595,092	Privilèges, licences et permis	13
18,751	35,405	85,296	479,342	1,983	5,520	486,845	Vente de biens et services	14
34,185	84,500	86,500	722,356	2,320	2,959	727,635	Revenus de placements:	
18,600	5,000	—	85,606	—	—	85,606	Bénéfices des régies des alcools	15
51,606	102,881	94,461	1,072,624	706	504	1,073,834	Autres entreprises	16
							Intérêts et les autres revenus de placements	17
104,391	192,381	180,961	1,880,586	3,026	3,463	1,887,075	Total, revenus de placements	18
3,436	28,266	—	132,145	—	—	132,145	Autres revenus de sources propres:	
3,570	5,113	3,463	69,066	70	51	69,187	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
7,006	33,379	3,463	201,211	70	51	201,332	Autres	20
506,410	1,314,964	1,635,923	15,849,941	11,515	14,270	15,875,726	Total, autres revenus de sources propres	21
							Total, revenu général brut de sources propres	22
2,106	3,100	2,117	33,770	—	—	33,770	Transferts de nature générale d'autres niveaux de l'administration publique fédérale et de ses entreprises:	
42	5,700	1,178	26,506	213	—	26,719	Subventions statutaires	23
—	—	—	—	—	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
157	— 233	—	4,218	—	—	4,218	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
136,700	—	—	1,358,350	—	—	1,358,350	Part de l'impôt fédéral sur les biens transmis par décès	26
—	—	—	183,364	—	—	183,364	Péréquation	27
—	—	650	650	—	—	650	Programmes établis	28
—	—	—	— 38,500	11,501(6)	62,954(6)	35,955	Subventions en remplacement d'impôt	29
139,005	8,567	3,945	1,568,358	11,714	62,954	1,643,026	Autres	30
							Total, transferts de nature générale	31
200	10	728	67,033	10,774	3,892	81,699	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
90,113	171,263	183,841	1,777,155	1,747	5,300	1,784,202	Transferts de l'administration publique fédérale:	
38,404	57,264	75,487	541,427	942	2,687	545,056	Transports et communications	32
14,231	1,357	30,565	523,422	575	—	523,997	Santé	33
360	325	2,128	19,954	—	—	19,954	Bien-être social	34
6,225	63,779	13,176	328,554	3,849	10,261	342,664	Éducation	35
149,533	293,998	305,925	3,257,545	17,887	22,140	3,297,572	Ressources naturelles	36
							Autres fonctions	37
2,843	87	14,500	27,679	20	49	27,748	Total partiel	38
152,376	294,085	320,425	3,285,224	17,907	22,189	3,325,320	Transferts des administrations publiques locales et de leurs entreprises	39
291,381	302,652	324,370	4,853,582	29,621	85,143	4,968,346	Total, transferts à usage précis	40
797,791	1,617,616	1,960,293	20,703,523	41,136	99,413	20,844,072	Total, transferts	41
							Revenus généraux bruts	42

- 1) Perçus par l'administration publique fédérale pour toutes les provinces, sauf le Québec. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Québec exceptée.
- 2) Perçus par l'administration publique fédérale pour toutes les provinces, sauf l'Ontario et le Québec. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Ontario et Québec exceptées.
- 3) Comprend les recettes estimatives pour 1973-74 provenant des cotisations des particuliers au régime d'assurance-maladie, soit 218 millions.
- 4) Comprend l'impôt de feuille de paie, les taxes sur le revenu de primes des compagnies d'assurance-incendie et générale, les taxes de tout autre nature sur les sociétés et les entreprises, les impôts immobiliers, les taxes sur les boissons alcooliques, les taxes sur les spectacles et les billets d'entrée, les taxes sur les autres biens et services, les autres impôts.
- 5) Prévisions fournies par le ministère fédéral des Finances.
- 6) Représente les subventions et les compensations spéciales en remplacement des impositions de taxes.

TABLE 2. Estimated Gross General Expenditure for the Fiscal Year Ending March 31, 1974

No.	Function	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	General government	20,236	6,738	29,598	45,215	288,422	338,839	52,662
2	Protection of persons and property	14,849	2,698	19,995	13,637	190,109	295,417	29,495
3	Transportation and communications	67,512	11,997	80,433	71,064	555,921	652,095	75,991
4	Health	126,695	24,834	172,020	150,254	1,643,674	2,213,009	244,610
5	Social welfare	63,177	10,906	63,748	68,629	884,039	615,585	90,130
6	Education	162,470	36,569	175,489	186,293	1,576,700	2,067,200	216,134
7	Natural Resources	17,315	1,191	16,544	12,822	92,781	120,193	21,342
8	Agriculture, trade and industry, and tourism	23,487	12,153	18,121	20,027	195,303	124,485	35,607
9	Environment	5,123	997	5,377	1,540	23,768	125,875	6,413
10	Recreation and culture	6,971	2,067	11,144	8,940	50,274	86,707	16,040
11	Labour and employment, and immigration	397	145	703	1,591	26,354	9,271	4,599
12	Housing	4,953	2,890	4,489	—	45,576	202,493	47,000
13	Supervision and development of regions and localities	18,769	2,080	13,455	36,161	38,845	54,210	9,126
14	Research establishments	—	800	1,000	—	—	5,923	—
15	General purpose transfers to other levels of government	4,284	600	5,504	—	242,579	178,327	20,287
16	Transfers to own enterprises	16,469	364	3,967	4,831	—	—	4,031
17	Debt charges	69,633	8,989	81,597	44,037	305,111	542,668	52,071
18	Other	2	—	—	—	—	—	—
19	Gross general expenditure	622,342	126,018	703,184	665,041	6,159,456	7,632,297	925,538

TABLE 3. Reconciliation of Estimated Gross General Revenue with Provincial Estimated Revenue for the Fiscal Year Ending March 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Ordinary revenue per provincial accounts	455,032	117,908	629,844	606,329	4,841,000	6,802,161	694,605
	To arrive at gross general revenue:							
	Add:							
2	Revenue of special funds	65,748	32,273	22,727	58,964	1,192,493	549,703	254,354
3	Capital account revenue	46,267	2,724	—	36,464	—	—	—
4	Revenue deducted from expenditure	—	—	26,760	—	608,414	602	41,254
5	Expenditure deducted from revenue	1,398	800	—	1,271	18,946	160,000	3,324
6	Adjustments to liquor board profits	—	—	—	—	—	—	—
7	Adjustments under Federal-Provincial Fiscal Arrangements Act	1,543	7,766	26,262	— 5,947	— 24,512	— 1,604	5,235
8	Other	—	—	—	—	—	—	—
9	Total additions	114,956	43,563	75,749	90,752	1,795,341	708,701	304,167
	Deduct:							
10	Recoveries of current year's expenditure included in revenue	5,216	—	2,653	21,391	86,794	200	1,842
11	Refunds of current year revenue included in expenditure	1,068	205	—	—	—	—	—
12	Revenue of profits of working capital funds offset against expenditure	—	—	348	—	—	—	—
13	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	— 12	—	—	—	—
14	Non-revenue and surplus receipts	5,757	3	162	7,459	34,200	5,494	43,070
15	Intra-government transactions	20,295	27,161	824	39,541	75,943	309,760	105,929
16	Adjustments under Federal-Provincial Fiscal Arrangements Act	—	—	—	—	—	—	—
17	Other	—	—	—	—	156,982	—	—
18	Total deductions	32,336	27,369	3,975	68,391	353,919	315,454	150,841
19	Gross general revenue	537,652	134,102	701,618	628,690	6,282,422	7,195,408	847,931

TABLEAU 2. Dépenses prévisionnelles générales brutes; pour l'année financière se terminant le 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	N°
thousands of dollars — milliers de dollars								
33,299	138,413	102,114	1,055,536	4,594	33,901	1,094,031	Administration publique générale	1
25,107	53,599	56,647	701,553	3,770	4,932	710,255	Protection des personnes et des biens	2
91,428	119,988	215,660	1,942,089	12,527	2,495	1,957,111	Transports et communications	3
206,829	460,989	524,209	5,767,123	3,987	9,354	5,780,464	Santé	4
104,668	148,922	270,907	2,320,711	2,302	6,554	2,329,567	Bien-être social	5
181,948	457,653	405,430	5,465,886	9,999	30,069	5,505,954	Éducation	6
14,418	38,907	70,739	406,252	280	1,212	407,744	Ressources naturelles	7
25,898	34,502	30,077	519,660	686	5,144	525,490	Agriculture, commerce et industrie, et tourisme	8
6,949	12,242	3,347	191,631	740	955	193,326	Environnement	9
8,237	17,691	27,049	235,120	762	975	236,857	Loisirs et culture	10
728	6,591	1,775	52,154	—	309	52,463	Main-d'oeuvre, population active et immigration	11
35,335	54,240	111,122	508,098	2,952	4,508	515,558	Logement	12
9,348	9,310	1,420	192,724	625	8,371	201,720	Surveillance et mise en valeur des régions et des localités	13
1,725	3,964	350	13,762	—	—	13,762	Établissements de recherches	14
—	37,900	59,750	549,231	698	—	549,929	Transferts de nature générale aux administrations publiques locales	15
269	6,620	—	36,551	—	—	36,551	Transferts à ses propres entreprises	16
41,712	106,852	41,187	1,293,857	2,448	4,838	1,301,143	Service de la dette	17
—	—	—	2	—	—	2	Autres	18
787,898	1,708,383	1,921,783	21,251,940	46,370	113,617	21,411,927	Dépenses générales brutes	19

TABLEAU 3. Rapprochement des revenus prévisionnels généraux bruts avec les revenus prévisionnels provinciaux: pour l'année financière se terminant le 31 mars 1974

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N°
thousands of dollars — milliers de dollars								
723,711	1,386,945	1,722,215	17,979,750	32,315	100,366	18,112,431	Revenus ordinaires (comptes provinciaux)	1
Pour obtenir les revenus généraux bruts:								
Plus:								
233,318	794,244	321,683	3,525,507	300	—	3,525,807	Revenus des fonds spéciaux	2
—	19,311	—	104,766	10,444	19,215	134,425	Revenus du compte de capital	3
—	—	16,037	693,067	334	—	693,401	Revenus déduits des dépenses	4
2,606	1,210	6,411	195,966	—	—	195,966	Dépenses déduites des revenus	5
—	—	—	—	—	—	—	Ajustements aux bénéfices des régies des alcools	6
8,234	— 335	— 1,238	15,404	1,513	458	17,375	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces	7
—	—	—	—	—	—	—	Autres	8
244,158	814,430	342,893	4,534,710	12,591	19,673	4,566,974	Total, additions	9
Moins:								
1,976	2,481	350	122,903	—	31	122,934	Remboursement des dépenses de l'année observée inscrit aux revenus	10
975	53	—	2,301	—	—	2,301	Remboursement des revenus de l'année observée inscrit aux dépenses	11
296	250	—	894	—	—	894	Revenus ou bénéfices des fonds de roulement déduits des dépenses	12
—	—	—	— 12	30	641	659	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette	13
838	13,654	14,004	124,641	3,740	19,954	148,335	Rentrées ne constituant pas des revenus ou provenant de l'excédent	14
165,993	567,321	90,461	1,403,228	—	—	1,403,228	Transactions à l'intérieur des administrations publiques ..	15
—	—	—	—	—	—	—	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces	16
—	—	—	156,982	—	—	156,982	Autres	17
170,078	583,759	104,815	1,810,937	3,770	20,626	1,835,333	Total, déductions	18
797,791	1,617,616	1,960,293	20,703,523	41,136	99,413	20,844,072	Revenus généraux bruts	19

TABLE 4. Reconciliation of Estimated Gross General Expenditure with Provincial Estimated Expenditure
For the Fiscal Year Ending March 31, 1974

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Ordinary expenditure per provincial accounts	448,710	115,939	607,495	577,880	5,189,094	7,987,142	693,503
	To arrive at gross general expenditure:							
	Add:							
2	Expenditure of special funds	49,829	30,575	14,256	50,715	757,000	439,286	240,515
3	Capital account expenditure	227,712	9,236	114,249	124,848	545,300	—	273,480
4	Revenue deducted from expenditure	—	—	26,760	—	—	602	41,254
5	Expenditure deducted from revenue	1,398	800	—	1,271	18,946	160,000	3,324
6	Liquor board expenditure other than selling costs	—	—	—	—	—	—	—
7	Other	—	—	—	—	—	—	—
8	Total additions	278,939	40,611	155,265	176,834	1,321,246	599,888	558,573
9	Deduct:							
9	Recoveries of current year expenditure included in revenue.	5,216	—	2,653	21,391	86,794	200	1,842
10	Refunds of current year revenue in expenditure	1,068	205	—	—	—	—	—
11	Debt retirement included in ordinary expenditure	2,328	—	3,336	—	—	—	6,437
12	Revenue of working capital funds to be offset against expenditure.	—	—	348	—	—	—	—
13	Offsets to adjust contributions to and from government enterprises to a "net" basis.	—	—	— 12	—	—	—	—
14	Non-expense and surplus payments	76,400	3,166	52,427	28,741	31,165	644,773	212,330
15	Intra-government transactions	20,295	27,161	824	39,541	75,943	309,760	105,920
16	Other	—	—	—	—	156,982	—	—
17	Total deductions	105,307	30,532	59,576	89,673	350,884	954,733	326,530
18	Gross general expenditure	622,342	126,018	703,184	665,041	6,159,456	7,632,297	925,503

TABLEAU 4. Rapprochement des dépenses prévisionnelles générales brutes avec les dépenses prévisionnelles provinciales pour l'année financière se terminant le 31 mars 1974

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
thousands of dollars — milliers de dollars								
653,512	1,312,449	1,718,937	19,304,661	32,318	99,526	19,436,505	Dépenses ordinaires (comptes provinciaux)	1
							Pour obtenir les dépenses générales brutes:	
							Plus:	
232,063	779,845	284,940	2,879,024	184	—	2,879,208	Dépenses des fonds spéciaux	2
69,275	186,532	—	1,550,632	16,791	20,674	1,588,097	Dépenses du compte de capital	3
—	—	16,037	84,653	334	—	84,987	Revenus déduits des dépenses	4
2,606	1,210	6,411	195,966	—	—	195,966	Dépenses déduites des revenus	5
—	—	—	—	—	—	—	Dépenses des régies des alcools (sauf vente d'alcool)	6
—	—	—	—	—	—	—	Autres	7
303,944	967,587	307,388	4,710,275	17,309	20,674	4,748,258	Total, additions	8
							Moins:	
1,976	2,481	350	122,903	—	31	122,934	Remboursement des dépenses de l'année observée inscrit aux revenus.	9
975	53	—	2,301	—	—	2,301	Remboursement des revenus de l'année observée inscrit aux dépenses.	10
—	—	—	12,101	—	—	12,101	Remboursement de la dette inscrit aux dépenses ordinaires	11
296	250	—	894	—	—	894	Revenus des fonds de roulement déduits des dépenses	12
—	—	—	— 12	30	641	659	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette.	13
318	1,548	13,731	1,064,599	3,227	5,911	1,073,737	Paielements ne constituant pas des dépenses ou prélevés sur l'excédent.	14
165,993	567,321	90,461	1,403,228	—	—	1,403,228	Transactions à l'intérieur des administrations publiques ..	15
—	—	—	156,982	—	—	156,982	Autres	16
169,558	571,653	104,542	2,762,996	3,257	6,583	2,772,836	Total, déductions	17
787,898	1,708,383	1,921,783	21,251,940	46,370	113,617	21,411,927	Dépenses générales brutes	18

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974

Newfoundland

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars — milliers de dollars			
	Taxes:					
1	Personal income taxes	40,248	40,248	—	—	—
2	Corporation income taxes	12,536	—	12,536	—	—
3	General sale taxes	62,832	—	—	62,832	—
4	Motive fuel taxes	27,766	—	—	27,766	—
5	Tobacco taxes	8,900	—	—	8,900	—
6	Taxes on estates, successions and gifts	350	350	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	6,310	6,310	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	3,286	—	—	3,286	—
11	Total, taxes	162,228	46,908	12,536	102,784	—
12	Natural resource revenue	8,123	—	—	3,987	—
13	Privileges, licences and permits	16,711	—	—	14,439	—
14	Sales of goods and services	17,677	—	—	869	—
	Return on investments:	11,800	—	—	11,800	—
15	Liquor board profits	—	—	—	—	—
16	Other enterprises	17,805	—	—	—	—
17	Interest and other returns on investments	—	—	—	—	—
18	Total, return on investments	29,605	—	—	11,800	—
	Other revenue from own sources:	5,118	5,118	—	—	—
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—	—
20	Other	1,022	4	—	—	—
21	Total, other revenue from own sources	6,140	5,122	—	—	—
22	Total, gross general revenue from own sources	240,484	52,030	12,536	133,879	—
	General purpose transfers from the federal government and its enterprises:	9,708	—	—	—	—
23	Statutory subsidies	1,661	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	—	—	—	—	—
25	Share of federal tax on corporation undistributed income	—	—	—	—	—
26	Share of federal estate tax	— 75	—	—	—	—
27	Equalization	153,600	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	—	—	—	—	—
31	Total, general purpose transfers	164,894	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:	17,105	—	—	—	—
32	From the federal government:	56,539	—	—	—	—
33	Transportation and communications	29,843	—	—	—	—
34	Health	13,531	—	—	—	—
35	Social welfare	4,176	—	—	—	—
36	Education	11,046	—	—	—	—
37	Natural resources	—	—	—	—	—
38	Other functions	132,240	—	—	—	—
39	Sub-total	34	—	—	—	—
40	From local governments and their enterprises	132,274	—	—	—	—
41	Total, specific purpose transfers	297,168	—	—	—	—
42	Total, transfers	537,652	52,030	12,536	133,87	—
	Gross general revenue					

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974

Terre-Neuve

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		No
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
635	-	3,500	1	Revenu au titre des ressources naturelles	12
2,230	-	-	42	Privilèges, licences et permis	13
-	-	-	16,808	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	17,805	-	Autres entreprises	16
-	-	17,805	-	Intérêts et les autres revenus de placements	17
-	-	-	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
919	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
919	-	-	99	Autres	20
3,784	-	21,305	99	Total, autres revenus de sources propres	21
-	-	-	-	Total, revenu général brut de source propre	22
-	9,708	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	1,661	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	75	-	-	Péréquation	27
-	153,600	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	164,894	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	17,105	-	-	Transferts de l'administration publique fédérale:	
-	56,539	-	-	Transports et communications	32
-	29,843	-	-	Santé	33
-	13,531	-	-	Bien-être social	34
-	4,176	-	-	Éducation	35
-	11,046	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	132,240	-	-	Total partiel	38
-	34	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	132,274	-	-	Total, transferts à usage précis	40
-	297,168	-	-	Total, transferts	41
3,784	297,168	21,305	16,950	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued
Prince Edward Island

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			thousands of dollars - milliers de dollars			
	Taxes:					
1	Personal income taxes	8,133	8,133	-	-	-
2	Corporation income taxes	1,880	-	1,880	-	-
3	General sale taxes	14,722	-	-	14,722	-
4	Motive fuel taxes	7,379	-	-	7,379	-
5	Tobacco taxes	1,145	-	-	1,145	-
6	Taxes on estates, successions and gifts	-	-	-	-	-
7	Health insurance premiums	-	-	-	-	-
8	Social insurance levies	800	800	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	7,076	-	-	-	7,076
11	Total, taxes	41,135	8,933	1,880	30,322	-
12	Natural resource revenue	440	-	-	-	-
13	Privileges, licences and permits	2,213	-	-	1,082	-
14	Sales of goods and services	10,143	-	-	38	-
	Return on investments:					
15	Liquor board profits	4,235	-	-	4,235	-
16	Other enterprises	-	-	-	-	-
17	Interest and other returns on investments	3,933	-	-	-	-
18	Total, return on investments	8,168	-	-	4,235	-
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	-	-	-	-	-
20	Other	137	-	-	-	-
21	Total, other revenue from own sources	137	-	-	-	-
22	Total, gross general revenue from own sources	62,236	8,933	1,880	35,677	-
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	657	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	526	-	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-	-
26	Share of federal estate tax	- 34	-	-	-	-
27	Equalization	32,700	-	-	-	-
28	Established programs	-	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-	-
30	Other	-	-	-	-	-
31	Total, general purpose transfers	33,849	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	-	-	-	-	-
33	Health	10,055	-	-	-	-
34	Social welfare	5,550	-	-	-	-
35	Education	4,424	-	-	-	-
36	Natural resources	115	-	-	-	-
37	Other functions	17,869	-	-	-	-
38	Sub-total	38,013	-	-	-	-
39	From local governments and their enterprises	4	-	-	-	-
40	Total, specific purpose transfers	38,017	-	-	-	-
41	Total, transfers	71,866	-	-	-	-
42	Gross general revenue	134,102	8,933	1,880	35,677	-

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite
Île-du-Prince-Édouard

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
thousands of dollars - milliers de dollars					N°
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
1,012	-	-	440	Revenu au titre des ressources naturelles	12
-	-	-	119	Privilèges, licences et permis	13
-	-	-	10,105	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	3,933	-	Intérêts et les autres revenus de placements	17
-	-	3,933	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contribution aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
127	-	-	10	Autres	20
127	-	-	10	Total, autres revenus de sources propres	21
1,139	-	3,933	10,674	Total, revenu général brut de source propre	22
-	657	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	526	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	- 34	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	32,700	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	33,849	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale:	
-	10,055	-	-	Transports et communications	32
-	5,550	-	-	Santé	33
-	4,424	-	-	Bien-être social	34
-	115	-	-	Éducation	35
-	17,869	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	38,013	-	-	Total partiel	38
-	4	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	38,017	-	-	Total, transferts à usage précis	40
-	71,866	-	-	Total, transferts	41
1,139	71,866	3,933	10,674	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued
Nova Scotia

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			thousands of dollars - milliers de dollars		
	Taxes:				
1	Personal income taxes	96,704	96,704	-	-
2	Corporation income taxes	16,956	-	16,956	-
3	General sale taxes	97,762	-	-	97,762
4	Motive fuel taxes	49,456	-	-	49,456
5	Tobacco taxes	-	-	-	-
6	Taxes on estates, successions and gifts	70	70	-	-
7	Health insurance premiums	-	-	-	-
8	Social insurance levies	10,038	10,038	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	4,715	-	-	4,715
11	Total, taxes	275,701	106,812	16,956	151,933
12	Natural resource revenue	2,563	-	-	1,900
13	Privileges, licences and permits	17,132	-	-	10,270
14	Sales of goods and services	16,278	-	-	11
	Return on investments:				
15	Liquor board profits	35,788	-	-	35,788
16	Other enterprises	-	-	-	-
17	Interest and other returns on investments	41,487	-	-	-
18	Total, return on investments	77,275	-	-	35,788
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	30	30	-	-
20	Other	1,119	-	-	-
21	Total, other revenue from own sources	1,149	30	-	-
22	Total, gross general revenue from own sources	390,098	106,842	16,956	199,902
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	2,174	-	-	-
24	Share of federal income tax on privately owned public power utilities.	-	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-
26	Share of federal estate tax	2,526	-	-	-
27	Equalization	155,200	-	-	-
28	Established programs	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	-	-	-	-
31	Total, general purpose transfers	159,900	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	15,710	-	-	-
33	Health	77,026	-	-	-
34	Social welfare	27,162	-	-	-
35	Education	23,353	-	-	-
36	Natural resources	1,742	-	-	-
37	Other functions	6,497	-	-	-
38	Sub-total	151,490	-	-	-
39	From local governments and their enterprises	130	-	-	-
40	Total, specific purpose transfers	151,620	-	-	-
41	Total, transfers	311,520	-	-	-
42	Gross general revenue	701,618	106,842	16,956	199,902

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite
Nouvelle-Écosse

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
thousands of dollars - milliers de dollars						N°
-	-	-	-	Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6	
-	-	-	-	Primes de services de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvements au titre des régimes de pension universel	9	
-	-	-	-	Autres impôts	10	
-	-	-	-	Total, impôts	11	
408	-	200	55	Revenu au titre des ressources naturelles	12	
6,837	-	-	25	Privilèges, licences et permis	13	
-	-	-	16,267	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	-	-	Autres entreprises	16	
-	-	41,457	30	Intérêts et les autres revenus de placements	17	
-	-	41,457	30	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19	
1,113	-	-	6	Autres	20	
1,113	-	-	6	Total, autres revenus de sources propres	21	
8,358	-	41,657	16,383	Total, revenu général brut de source propre	22	
-	2,174	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:		
-	-	-	-	Subventions statutaires	23	
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24	
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25	
-	2,526	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	155,200	-	-	Péréquation	27	
-	-	-	-	Programmes établis	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	-	-	-	Autres	30	
-	159,900	-	-	Total, transferts de nature générale	31	
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	15,710	-	-	Transferts de l'administration publique fédérale:		
-	77,026	-	-	Transports et communications	32	
-	27,162	-	-	Santé	33	
-	23,353	-	-	Bien-être social	34	
-	1,742	-	-	Éducation	35	
-	6,497	-	-	Ressources naturelles	36	
-	-	-	-	Autres fonctions	37	
-	151,490	-	-	Total partiel	38	
-	130	-	-	Transferts des administrations publiques locales et de leurs entreprises	39	
-	151,620	-	-	Total, transferts à usage précis	40	
-	311,520	-	-	Total, transferts	41	
8,358	311,520	41,657	16,383	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

New Brunswick

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons Particuliers	Business Entreprises		
thousands of dollars — milliers de dollars						
	Taxes:					
1	Personal income taxes	70,293	70,293	—	—	—
2	Corporation income taxes	12,161	—	12,161	—	—
3	General sale taxes	76,691	—	—	76,691	—
4	Motive fuel taxes	40,568	—	—	40,568	—
5	Tobacco taxes	6,666	—	—	6,666	—
6	Taxes on estates, successions and gifts	1,700	1,700	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	10,200	10,200	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	42,268	—	—	—	42,268
11	Total, taxes	260,547	82,193	12,161	166,193	—
12	Natural resource revenue	6,563	—	300	2,198	—
13	Privileges, licences and permits	14,619	—	—	7,487	—
14	Sales of goods and services	18,785	—	—	77	—
15	Return on investments:	24,639	—	—	24,639	—
16	Liquor board profits	—	—	—	—	—
17	Other enterprises	11,501	—	—	—	—
18	Interest and other returns on investments	36,140	—	—	24,639	—
19	Other revenue from own sources:	3,067	3,067	—	—	—
	Contributions to non-trusted public service and teachers' pension plans.	1,191	—	—	—	—
20	Other	4,258	3,067	—	—	—
21	Total, other revenue from own sources	340,912	85,260	12,461	200,594	—
22	Total, gross general revenue from own sources					
23	General purpose transfers from the federal government and its enterprises:	1,774	—	—	—	—
24	Statutory subsidies	—	—	—	—	—
25	Share of federal income tax on privately own public power utilities.	—	—	—	—	—
26	Share of federal tax on corporation undistributed income	102	—	—	—	—
27	Share of federal estate tax	141,400	—	—	—	—
28	Equalization	—	—	—	—	—
29	Established programs	—	—	—	—	—
30	Grants-in-lieu of taxes	—	—	—	—	—
31	Other	143,276	—	—	—	—
32	Total, general purpose transfers	143,157	—	—	—	—
33	Specific purpose transfers from other levels of government and their enterprises:					
34	From the federal government:	13,395	—	—	—	—
35	Transportation and communications	64,113	—	—	—	—
36	Health	29,376	—	—	—	—
37	Social welfare	9,695	—	—	—	—
38	Education	3,447	—	—	—	—
39	Natural resources	23,131	—	—	—	—
40	Other functions					
41	Sub-total	1,345	—	—	—	—
42	From local governments and their enterprises	144,502	—	—	—	—
43	Total, specific purpose transfers	287,778	—	—	—	—
44	Total, transfers	628,690	85,260	12,461	200,594	—
45	Gross general revenue					

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Nouveau-Brunswick

Economic classification - Classification économique				Revenus généraux bruts	No
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
685	-	3,300	80	Revenu au titre des ressources naturelles	12
6,426	-	-	706	Privilèges, licences et permis	13
-	-	-	18,708	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	11,391	110	Intérêts et les autres revenus de placements	17
-	-	11,391	110	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
983	-	-	208	Autres	20
983	-	-	208	Total, autres revenus de sources propres	21
8,094	-	14,691	19,812	Total, revenu général brut de source propre	22
-	1,774	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	102	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	141,400	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	143,276	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	13,395	-	-	Transferts de l'administration publique fédérale:	
-	64,113	-	-	Transports et communications	32
-	29,376	-	-	Santé	33
-	9,695	-	-	Bien-être social	34
-	3,447	-	-	Éducation	35
-	23,131	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	143,157	-	-	Total partiel	38
-	1,345	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	144,502	-	-	Total, transferts à usage précis	40
-	287,778	-	-	Total, transferts	41
8,094	287,778	14,691	19,812	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

Quebec

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars - milliers de dollars		
	Taxes:				
1	Personal income taxes	1,687,900	1,687,900	—	—
2	Corporation income taxes	260,000	—	260,000	—
3	General sale taxes	808,515	—	—	808,515
4	Motive fuel taxes	359,142	—	—	359,142
5	Tobacco taxes	78,617	—	—	78,617
6	Taxes on estates, successions and gifts	41,000	41,000	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	88,000	88,000	—	—
9	Universal pension plan levies	346,000	346,000	—	—
10	Other taxes	308,572	125,000	—	183,572
11	Total, taxes	3,977,746	2,287,900	260,000	1,429,846
12	Natural resource revenue	40,300	—	15,386	8,465
13	Privileges, licences and permits	187,193	—	—	120,485
14	Sales of goods and services	104,518	500	—	7,893
	Return on investments:				
15	Liquor board profits	126,264	—	—	123,456
16	Other enterprises	62,000	—	—	—
17	Interest and other returns on investments	288,730	—	—	—
18	Total, return on investments	476,994	—	—	123,456
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	55,856	55,856	—	—
20	Other	14,580	20	—	5,060
21	Total, other revenue from own sources	70,436	55,876	—	5,060
22	Total, gross general revenue from own sources	4,857,187	2,344,276	275,386	1,695,205
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	4,484	—	—	—
24	Share of federal income tax on privately owned public power utilities.	4,270	—	—	—
25	Share of federal tax on corporation undistributed income	—	—	—	—
26	Share of federal estate tax	— 80	—	—	—
27	Equalization	640,850	—	—	—
28	Established programs	183,364	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	— 38,500	—	—	—
31	Total, general purpose transfers	794,388	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	18,224	—	—	—
33	Health	210,772	—	—	—
34	Social welfare	—	—	—	—
35	Education	228,842	—	—	—
36	Natural resources	4,488	—	—	—
37	Other functions	165,448	—	—	—
38	Sub-total	627,774	—	—	—
39	From local governments and their enterprises	3,073	—	—	—
40	Total, specific purpose transfers	630,847	—	—	—
41	Total, transfers	1,425,235	—	—	—
42	Gross general revenue	6,282,422	2,344,276	275,386	1,695,205

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Québec

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		
thousands of dollars - milliers de dollars					N°
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
-	-	15,876	573	Revenu au titre des ressources naturelles	12
62,006	-	-	4,702	Privilèges, licences et permis	13
-	-	-	96,125	Vente de biens et services	14
2,708	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	62,000	-	Autres entreprises	16
-	-	288,730	-	Intérêts et les autres revenus de placements	17
2,708	-	350,730	100	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
7,400	-	-	2,100	Autres	20
7,400	-	-	2,100	Total, autres revenus de sources propres	21
72,114	-	366,606	103,600	Total, revenu général brut de source propre	22
-	4,484	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	4,270	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	- 80	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	640,850	-	-	Péréquation	27
-	183,364	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	- 38,500	-	-	Autres	30
-	794,388	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	18,224	-	-	Transferts de l'administration publique fédérale:	
-	210,772	-	-	Transports et communications	32
-	-	-	-	Santé	33
-	-	-	-	Bien-être social	34
-	228,842	-	-	Éducation	35
-	4,488	-	-	Ressources naturelles	36
-	165,448	-	-	Autres fonctions	37
-	627,774	-	-	Total partiel	38
-	3,073	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	630,847	-	-	Total, transferts à usage précis	40
-	1,425,235	-	-	Total, transferts	41
72,114	1,425,235	366,606	103,600	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

Ontario

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Imports indirects
			Persons - Particuliers	Business - Entreprises	
			thousands of dollars - milliers de dollars		
	Taxes:				
1	Personal income taxes	1,472,034	1,472,034	-	-
2	Corporation income taxes	515,000	-	515,000	-
3	General sale taxes	1,264,000	-	-	1,264,000
4	Motive fuel taxes	526,000	-	-	526,000
5	Tobacco taxes	100,000	-	-	100,000
6	Taxes on estates, successions and gifts	59,000	59,000	-	-
7	Health insurance premiums	520,000	-	-	-
8	Social insurance levies	150,500	150,500	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	144,988	-	-	144,988
11	Total, taxes	4,751,522	1,681,534	515,000	2,034,988
12	Natural resource revenue	63,008	-	19,000	13,579
13	Privileges, licences and permits	217,811	-	-	110,974
14	Sales of goods and services	151,924	-	-	2,792
	Return on investments:				
15	Liquor board profits	279,930	-	-	279,930
16	Other enterprises	-	-	-	-
17	Interest and other returns on investments	403,922	-	-	-
18	Total, return on investments	683,852	-	-	279,930
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	36,327	36,327	-	-
20	Other	36,810	-	-	-
21	Total, other revenue from own sources	73,137	36,327	-	-
22	Total, gross general revenue from own sources	5,941,254	1,717,861	534,000	2,442,263
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	5,504	-	-	-
24	Share of federal income tax on privately owned public power utilities.	12,737	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-
26	Share of federal estate tax	1,625	-	-	-
27	Equalization	-	-	-	-
28	Established programs	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	-	-	-	-
31	Total, general purpose transfers	19,866	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	1,400	-	-	-
33	Health	799,433	-	-	-
34	Social welfare	243,216	-	-	-
35	Education	172,550	-	-	-
36	Natural resources	535	-	-	-
37	Other functions	14,737	-	-	-
38	Sub-total	1,231,871	-	-	-
39	From local governments and their enterprises	2,417	-	-	-
40	Total, specific purpose transfers	1,234,288	-	-	-
41	Total, transfers	1,254,154	-	-	-
42	Gross general revenue	7,195,408	1,717,861	534,000	2,442,263

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Ontario

Economic classification - Classification économique				
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts
thousands of dollars - milliers de dollars				
-	-	-	-	Impôts:
-	-	-	-	Impôt sur le revenu des particuliers
-	-	-	-	Impôts sur le revenu des sociétés
-	-	-	-	Taxes générales de vente
-	-	-	-	Taxes sur les carburants
-	-	-	-	Taxes sur le tabac
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons
520,000	-	-	-	Primes de services de santé
-	-	-	-	Impôts au titre de l'assurance sociale
-	-	-	-	Prélèvements au titre des régimes de pension universel
-	-	-	-	Autres impôts
520,000	-	-	-	Total, impôts
6,179	-	23,150	1,100	Revenu au titre des ressources naturelles
94,786	-	-	12,051	Privilèges, licences et permis
-	-	-	149,132	Vente de biens et services
-	-	-	-	Revenus de placements:
-	-	-	-	Bénéfices des régies des alcools
-	-	-	-	Autres entreprises
-	-	403,922	-	Intérêts et les autres revenus de placements
-	-	403,922	-	Total, revenus de placements
-	-	-	-	Autres revenus de sources propres:
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants
36,745	-	-	65	Autres
36,745	-	-	65	Total, autres revenus de sources propres
657,710	-	427,072	162,348	Total, revenu général brut de source propre
-	5,504	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:
-	12,737	-	-	Subventions statutaires
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés
-	1,625	-	-	Part de l'impôt fédéral sur les biens transmis par décès
-	-	-	-	Péréquation
-	-	-	-	Programmes établis
-	-	-	-	Subventions en remplacement d'impôt
-	-	-	-	Autres
-	19,866	-	-	Total, transferts de nature générale
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:
-	1,400	-	-	Transferts de l'administration publique fédérale:
-	799,433	-	-	Transports et communications
-	243,216	-	-	Santé
-	172,550	-	-	Bien-être social
-	535	-	-	Éducation
-	14,737	-	-	Ressources naturelles
-	-	-	-	Autres fonctions
-	1,231,871	-	-	Total partiel
-	2,417	-	-	Transferts des administrations publiques locales et de leurs entreprises
-	1,234,288	-	-	Total, transferts à usage précis
-	1,254,154	-	-	Total, transferts
657,710	1,254,154	427,072	162,348	Revenus généraux bruts

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31 1974 - Continued

Manitoba

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts Indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars - milliers de dollars			
	Taxes:					
1	Personal income taxes	167,852	167,852	—	—	—
2	Corporation income taxes	44,878	—	44,878	—	—
3	General sale taxes	96,900	—	—	96,900	—
4	Motive fuel taxes	51,040	—	—	51,040	—
5	Tobacco taxes	13,545	—	—	13,545	—
6	Taxes on estates, successions and gifts	4,000	4,000	—	—	—
7	Health insurance premiums	4,700	—	—	—	—
8	Social insurance levies	14,200	14,200	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	13,839	—	—	13,839	—
11	Total, taxes	410,954	186,052	44,878	175,324	—
12	Natural resource revenue	12,858	—	—	2,859	—
13	Privileges, licences and permits	23,171	—	—	15,648	—
14	Sales of goods and services	20,565	—	—	773	—
	Return on investments:					
15	Liquor board profits	34,515	—	—	34,515	—
16	Other enterprises	6	—	—	—	—
17	Interest and other returns on investments	56,298	—	—	—	—
18	Total, return on investments	90,819	—	—	34,515	—
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	45	45	—	—	—
20	Other	2,061	—	—	129	—
21	Total, other revenue from own sources	2,106	45	—	129	—
22	Total, gross general revenue from own sources	560,473	186,097	44,878	229,248	—
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2,146	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	392	—	—	—	—
25	Share of federal tax on corporation undistributed Income.	—	—	—	—	—
26	Share of federal estate tax	230	—	—	—	—
27	Equalization	97,900	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	—	—	—	—	—
31	Total, general purpose transfers	100,668	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	261	—	—	—	—
33	Health	114,000	—	—	—	—
34	Social welfare	35,125	—	—	—	—
35	Education	24,874	—	—	—	—
36	Natural resources	2,638	—	—	—	—
37	Other functions	6,646	—	—	—	—
38	Sub-total	183,544	—	—	—	—
39	From local governments and their enterprises	3,246	—	—	—	—
40	Total, specific purpose transfers	186,790	—	—	—	—
41	Total, transfers	287,458	—	—	—	—
42	Gross general revenue	847,931	186,097	44,878	229,248	—

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Manitoba

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		No
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôt sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
4,700	-	-	-	Primes de service de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
4,700	-	-	-	Total, impôts	11
1,364	-	7,871	764	Revenu au titre des ressources naturelles	12
7,044	-	12	467	Privilèges, licences et permis	13
61	-	13	19,718	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	6	-	Autres entreprises	16
-	-	56,298	-	Intérêts et les autres revenus de placements	17
-	-	56,304	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1,752	-	-	180	Autres	20
1,752	-	-	180	Total, autres revenus de sources propres	21
14,921	-	64,200	21,129	Total, revenu général brut de source propre	22
-	2,146	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	392	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	230	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	97,900	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	100,668	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	261	-	-	Transferts de l'administration publique fédérale:	
-	114,000	-	-	Transports et communications	32
-	35,125	-	-	Santé	33
-	24,874	-	-	Bien-être social	34
-	2,638	-	-	Education	35
-	6,646	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	183,544	-	-	Total partiel	38
-	3,246	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	186,790	-	-	Total, transferts à usage précis	40
-	287,458	-	-	Total, transferts	41
14,921	287,458	64,200	21,129	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

Saskatchewan

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			Thousands of dollars - milliers de dollars		
	Taxes:				
1	Personal income taxes	102,282	102,282	-	-
2	Corporation income taxes	19,797	-	19,797	-
3	General sale taxes	82,067	-	-	82,067
4	Motive fuel taxes	57,728	-	-	57,728
5	Tobacco taxes	7,011	-	-	7,011
6	Taxes on estates, successions and gifts	2,800	2,800	-	-
7	Health insurance premiums	15,052	-	-	-
8	Social insurance levies	6,973	6,973	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	4,448	-	-	4,429
11	Total, taxes	298,158	112,055	19,797	151,235
12	Natural resource revenue	59,232	-	-	28,649
13	Privileges, licences and permits	18,872	-	-	11,160
14	Sales of goods and services	18,751	-	-	683
	Return on investments:				
15	Liquor board profits	34,185	-	-	34,185
16	Other enterprises	18,600	-	-	-
17	Interest and other returns on investments	51,606	-	-	-
18	Total, return on investments	104,391	-	-	34,185
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	3,436	3,436	-	-
20	Other	3,570	-	-	-
21	Total, other revenue from own sources	7,006	3,436	-	-
22	Total, gross general revenue from own sources	506,410	115,491	19,797	225,912
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	2,106	-	-	-
24	Share of federal income tax on privately owned public power utilities.	42	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-
26	Share of federal estate tax	157	-	-	-
27	Equalization	136,700	-	-	-
28	Established programs	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	-	-	-	-
31	Total, general purpose transfers	139,005	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	200	-	-	-
33	Health	90,113	-	-	-
34	Social welfare	38,404	-	-	-
35	Education	14,231	-	-	-
36	Natural resources	360	-	-	-
37	Other functions	6,225	-	-	-
38	Sub-total	149,553	-	-	-
39	From local governments and their enterprises	2,843	-	-	-
40	Total, specific purpose transfers	152,376	-	-	-
41	Total, transfers	291,381	-	-	-
42	Gross general revenue	797,791	115,491	19,797	225,912

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Saskatchewan

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		N°
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.	6
15,052	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	19	Autres impôts	10
15,052	-	-	19	Total, impôts	11
1,769	-	26,696	2,118	Revenu au titre des ressources naturelles	12
7,712	-	-	-	Privilèges, licences et permis	13
-	-	-	18,068	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	18,600	-	Bénéfices des régies des alcools	15
-	-	51,606	-	Autres entreprises	16
-	-	-	-	Intérêts et les autres revenus de placements	17
-	-	70,206	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constituées en fiducie de la fonction publique et des enseignants.	19
3,172	-	-	398	Autres	20
3,172	-	-	398	Total, autres revenus de sources propres	21
27,705	-	96,902	20,603	Total, revenu général brut de source propre	22
-	2,106	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	42	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
-	157	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	136,700	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	139,005	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	200	-	-	Transferts de l'administration publique fédérale:	
-	90,113	-	-	Transports et communications	32
-	38,404	-	-	Santé	33
-	14,231	-	-	Bien-être social	34
-	360	-	-	Éducation	35
-	6,225	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	149,553	-	-	Total partiel	38
-	2,843	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	152,376	-	-	Total, transferts à usage précis	40
-	291,381	-	-	Total, transferts	41
27,705	291,381	96,902	20,603	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

Alberta

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars - milliers de dollars			
	Taxes:					
1	Personal income taxes	273,398	273,398	—	—	
2	Corporation income taxes	83,705	—	83,705	—	
3	General sale taxes	—	—	—	—	
4	Motive fuel taxes	98,500	—	—	98,500	
5	Tobacco taxes	14,100	—	—	14,100	
6	Taxes on estates, successions and gifts	—	—	—	—	
7	Health insurance premiums	55,000	—	—	—	
8	Social insurance levies	27,900	27,900	—	—	
9	Universal pension plan levies	—	—	—	—	
10	Other taxes	12,798	—	—	12,798	
11	Total, taxes	565,401	301,298	83,705	125,398	
12	Natural resource revenue	445,879	—	—	24,163	
13	Privileges, licences and permits	42,519	—	—	26,180	
14	Sales of goods and services	35,405	—	—	715	
	Return on investments:					
15	Liquor board profits	84,500	—	—	84,500	
16	Other enterprises	5,000	—	—	—	
17	Interest and other returns on investments	102,881	—	—	—	
18	Total, return on investments	192,381	—	—	84,500	
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	28,266	28,266	—	—	
20	Other	5,113	—	—	10	
21	Total, other revenue from own sources	33,379	28,266	—	10	
22	Total, gross general revenue from own sources	314,964	329,564	83,705	260,966	
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	3,100	—	—	—	
24	Share of federal income tax on privately owned public power utilities.	5,700	—	—	—	
25	Share of federal tax on corporation undistributed income	—	—	—	—	
26	Share of federal estate tax	— 233	—	—	—	
27	Equalization	—	—	—	—	
28	Established programs	—	—	—	—	
29	Grants-in-lieu of taxes	—	—	—	—	
30	Other	—	—	—	—	
31	Total, general purpose transfers	8,567	—	—	—	
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	10	—	—	—	
33	Health	171,263	—	—	—	
34	Social welfare	57,264	—	—	—	
35	Education	1,357	—	—	—	
36	Natural resources	325	—	—	—	
37	Other functions	63,779	—	—	—	
38	Sub-total	293,998	—	—	—	
39	From local governments and their enterprises	87	—	—	—	
40	Total, specific purpose transfers	294,085	—	—	—	
41	Total, transfers	302,652	—	—	—	
42	Gross general revenue	1,617,616	329,564	83,705	260,966	

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Alberta

Economic Classification - Classification économique				Revenus généraux bruts	N°
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
55,000	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
55,000	-	-	-	Total, impôts	11
1,976	-	394,225	25,515	Revenu au titre des ressources naturelles	12
14,662	-	50	1,627	Privilèges, licences et permis	13
-	-	-	34,690	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices de régies des alcools	15
-	-	5,000	-	Autres entreprises	16
-	-	102,881	-	Intérêts et les autres revenus de placements	17
-	-	107,881	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
4,715	-	-	388	Autres	20
4,715	-	-	388	Total, autres revenus de sources propres	21
76,353	-	502,156	62,220	Total, revenu général brut de source propre	22
-	3,100	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	5,700	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	- 233	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	8,567	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	10	-	-	Transferts de l'administration publique fédérale:	
-	171,263	-	-	Transports et communications	32
-	57,264	-	-	Santé	33
-	1,357	-	-	Bien-être social	34
-	325	-	-	Éducation	35
-	63,779	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	293,998	-	-	Total partiel	38
-	87	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	294,085	-	-	Total, transferts à usage précis	40
-	302,652	-	-	Total, transferts	41
76,353	302,652	502,156	62,220	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

British Columbia

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars — milliers de dollars			
	Taxes:					
1	Personal income taxes	384,030	384,030	—	—	
2	Corporation income taxes	109,277	—	109,277	—	
3	General sale taxes	269,558	—	—	269,558	
4	Motive fuel taxes	121,694	—	—	121,694	
5	Tobacco taxes	21,397	—	—	21,397	
6	Taxes on estates, successions and gifts	25,000	25,000	—	—	
7	Health insurance premiums	84,000	—	—	—	
8	Social insurance levies	63,000	63,000	—	—	
9	Universal pension plan levies	—	—	—	—	
10	Other taxes	45,780	—	—	45,780	
11	Total, taxes	1,123,736	472,030	109,277	458,429	
12	Natural resource revenue	189,396	—	21,000	63,896	
13	Privileges, licences and permits	53,071	—	—	32,665	
14	Sales of goods and services	85,296	—	—	4,315	
	Return on investments:					
15	Liquor board profits	86,500	—	—	86,500	
16	Other enterprises	—	—	—	—	
17	Interest and other returns on investments	94,461	—	—	—	
18	Total, return on investments	180,961	—	—	86,500	
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—	
20	Other	3,463	—	—	—	
21	Total, other revenue from own sources	3,463	—	—	—	
22	Total, gross general revenue from own sources	1,635,923	472,030	130,277	645,805	
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2,117	—	—	—	
24	Share of federal income tax on privately owned public power utilities.	1,178	—	—	—	
25	Share of federal tax on corporation undistributed income	—	—	—	—	
26	Share of federal estate tax	—	—	—	—	
27	Equalization	—	—	—	—	
28	Established programs	—	—	—	—	
29	Grants-in-lieu of taxes	650	—	—	—	
30	Other	—	—	—	—	
31	Total, general purpose transfers	3,945	—	—	—	
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	728	—	—	—	
33	Health	183,841	—	—	—	
34	Social welfare	75,487	—	—	—	
35	Education	30,565	—	—	—	
36	Natural resources	2,128	—	—	—	
37	Other functions	13,176	—	—	—	
38	Sub-total	305,925	—	—	—	
39	From local governments and their enterprises	14,500	—	—	—	
40	Total, specific purpose transfers	320,425	—	—	—	
41	Total, transfers	324,370	—	—	—	
42	Gross general revenue	1,960,293	472,030	130,277	645,805	

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite
Colombie-Britannique

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		N°
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
84,000	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
84,000	-	-	-	Total, impôts	11
3,000	-	101,500	-	Revenu au titre des ressources naturelles	12
18,385	-	-	2,021	Privilèges, licences et permis	13
-	-	-	80,981	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	94,461	-	Intérêts et les autres revenus de placements	17
-	-	94,461	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
2,400	-	-	1,063	Autres	20
2,400	-	-	1,063	Total, autres revenus de sources propres	21
107,785	-	195,961	84,065	Total, revenu général brut de source propre	22
-	2,117	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	1,178	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	650	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	3,945	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	728	-	-	Transferts de l'administration publique fédérale:	
-	183,841	-	-	Transports et communications	32
-	75,487	-	-	Santé	33
-	30,565	-	-	Bien-être social	34
-	2,128	-	-	Éducation	35
-	13,176	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	305,925	-	-	Total partiel	38
-	14,500	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	320,425	-	-	Total, transferts à usage précis	40
-	324,370	-	-	Total, transferts	41
107,785	324,370	195,961	84,065	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

Yukon

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
thousands of dollars — milliers de dollars						
	Taxes:					
1	Personal income taxes	—	—	—	—	
2	Corporation income taxes	—	—	—	—	
3	General sale taxes	—	—	—	—	
4	Motive fuel taxes	2,650	—	—	2,650	
5	Tobacco taxes	—	—	—	—	
6	Taxes on estates, successions and gifts	—	—	—	—	
7	Health insurance premiums	889	—	—	—	
8	Social insurance levies	—	—	—	—	
9	Universal pension plan levies	—	—	—	—	
10	Other taxes	1,661	—	—	1,661	
11	Total, taxes	5,200	—	—	4,311	
12	Natural resource revenue	190	—	—	45	
13	Privileges, licences and permits	1,046	—	—	705	
14	Sales of goods and services	1,983	—	—	—	
	Return on investments:					
15	Liquor board profits	2,320	—	—	2,320	
16	Other enterprises	—	—	—	—	
17	Interest and other returns on investments	706	—	—	—	
18	Total, return on investments	3,026	—	—	2,320	
	Other revenue from own sources:					
19	Contributions to non-trusteed public service and teachers' pension plans.	—	—	—	—	
20	Other	70	—	—	—	
21	Total, other revenue from own sources	70	—	—	—	
22	Total, gross general revenue from own sources	11,515	—	—	7,381	
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	—	—	—	—	
24	Share of federal income tax on privately owned public power utilities.	213	—	—	—	
25	Share of federal tax on corporation undistributed income	—	—	—	—	
26	Share of federal estate tax	—	—	—	—	
27	Equalization	—	—	—	—	
28	Established Programs	—	—	—	—	
29	Grants-in-lieu of taxes	—	—	—	—	
30	Other	11,501	—	—	—	
31	Total, general purpose transfers	11,714	—	—	—	
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	10,774	—	—	—	
33	Health	1,747	—	—	—	
34	Social welfare	942	—	—	—	
35	Education	575	—	—	—	
36	Natural resources	—	—	—	—	
37	Other functions	3,849	—	—	—	
38	Sub-total	17,887	—	—	—	
39	From local governments and their enterprises	20	—	—	—	
40	Total, specific purpose transfers	17,907	—	—	—	
41	Total, transfers	29,621	—	—	—	
42	Gross general revenue	41,136	—	—	7,381	

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Yukon

Economic Classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		No
thousands of dollars - milliers de dollars					
				Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.	6
889	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
889	-	-	-	Total, impôts	11
145	-	-	-	Revenu au titre des ressources naturelles	12
147	-	-	194	Privilèges, licences et permis	13
-	-	-	1,983	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	702	4	Intérêts et les autres revenus de placements	17
-	-	702	4	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
70	-	-	-	Autres	20
70	-	-	-	Total, autres revenus de sources propres	21
1,251	-	702	2,181	Total, revenu général brut de source propre	22
-	-	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	213	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	11,501	-	-	Autres	30
-	11,714	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	10,774	-	-	Transferts de l'administration publique fédérale:	
-	1,747	-	-	Transports et communications	32
-	942	-	-	Santé	33
-	575	-	-	Bien-être social	34
-	-	-	-	Éducation	35
-	3,849	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	17,887	-	-	Total partiel	38
-	20	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	17,907	-	-	Total, transferts à usage précis	40
-	29,621	-	-	Total, transferts	41
1,251	29,621	702	2,181	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Continued

Northwest Territories

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			thousands of dollars - milliers de dollars		
	Taxes:				
1	Personal income taxes	-	-	-	-
2	Corporation income taxes	-	-	-	-
3	General sale taxes	-	-	-	-
4	Motive fuel taxes	3,700	-	-	3,700
5	Tobacco taxes	-	-	-	-
6	Taxes on estates, successions and gifts	-	-	-	-
7	Health insurance premiums	-	-	-	-
8	Social insurance levies	-	-	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	420	-	-	420
11	Total, taxes	4,120	-	-	4,120
12	Natural resource revenue	382	-	-	10
13	Privileges, licences and permits	734	-	-	581
14	Sales of goods and services	5,520	-	-	-
	Return on investments:				
15	Liquor board profits	2,959	-	-	2,959
16	Other enterprises	-	-	-	-
17	Interest and other returns on investments	504	-	-	-
18	Total, return on investments	3,463	-	-	2,959
	Other revenue from own sources:				
19	Contributions to non-trusteed public service and teachers' pension plans.	-	-	-	-
20	Other	51	-	-	1
21	Total, other revenue from own sources	51	-	-	1
22	Total, gross general revenue from own sources	14,270	-	-	7,671
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	-	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-
26	Share of federal estate tax	-	-	-	-
27	Equalization	-	-	-	-
28	Established programs	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	62,954	-	-	-
31	Total, general purpose transfers	62,954	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	3,892	-	-	-
33	Health	5,300	-	-	-
34	Social welfare	2,687	-	-	-
35	Education	-	-	-	-
36	Natural resources	-	-	-	-
37	Other functions	10,261	-	-	-
38	Sub-total	22,140	-	-	-
39	From local governments and their enterprises	49	-	-	-
40	Total, specific purpose transfers	22,189	-	-	-
41	Total, transfers	85,143	-	-	-
42	Gross general revenue	99,143	-	-	7,671

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Territoires du Nord-Ouest

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
thousands of dollars - milliers de dollars					NO
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôt sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvement au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
60	-	-	312	Revenu au titre des ressources naturelles	12
94	-	-	59	Privilèges, licences et permis	13
-	-	-	5,520	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	504	-	Intérêts et les autres revenus de placements	17
-	-	504	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
50	-	-	-	Autres	20
50	-	-	-	Total, autres revenus de sources propres	21
204	-	504	5,891	Total, revenu général brut de source propre	22
-	-	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	62,954	-	-	Autres	30
-	62,954	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	3,892	-	-	Transferts de l'administration publique fédérale:	
-	5,300	-	-	Transports et communications	32
-	2,687	-	-	Santé	33
-	-	-	-	Bien-être social	34
-	-	-	-	Éducation	35
-	10,261	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	22,140	-	-	Total partiel	38
-	49	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	22,189	-	-	Total, transferts à usage précis	40
-	85,143	-	-	Total, transferts	41
204	85,143	504	5,891	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1974 - Concluded

Canada

No.	Gross general revenue	Table 1 Total Tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
thousands of dollars — milliers de dollars						
	Taxes:					
1	Personal income taxes	4,302,874	4,302,874	—	—	—
2	Corporation income taxes	1,076,190	—	1,076,190	—	—
3	General sale taxes	2,773,047	—	—	2,773,047	—
4	Motive fuel taxes	1,345,623	—	—	1,345,623	—
5	Tobacco taxes	251,381	—	—	251,381	—
6	Taxes on estates, successions and gifts	133,920	133,920	—	—	—
7	Health insurance premiums	679,641	—	—	—	—
8	Social insurance levies	377,921	377,921	—	—	—
9	Universal pension plan levies	346,000	346,000	—	—	—
10	Other taxes	589,851	125,000	—	—	464,832
11	Total, taxes	11,876,448	5,285,715	1,076,190	—	4,834,883
12	Natural resource revenue	828,934	—	55,686	—	149,751
13	Privileges, licences and permits	595,092	—	—	—	351,676
14	Sales of goods and services	486,845	500	—	—	18,166
	Return on investments:					
15	Liquor board profits	727,635	—	—	—	724,827
16	Other enterprises	85,606	—	—	—	—
17	Interest and other returns on investments	1,073,834	—	—	—	—
18	Total, return on investments	1,887,075	—	—	—	724,827
	Other revenue from own sources:					
19	Contributions to non-trusteed public service and teachers' pension plans.	132,145	132,145	—	—	—
20	Other	69,187	24	—	—	5,200
21	Total, other revenue from own sources	201,332	132,169	—	—	5,200
22	Total, gross general revenue from own sources	15,875,726	5,418,384	1,131,876	—	6,084,503
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	33,770	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	26,719	—	—	—	—
25	Share of federal tax on corporation undistributed income	—	—	—	—	—
26	Share of federal estate tax	4,218	—	—	—	—
27	Equalization	1,358,350	—	—	—	—
28	Established programs	183,364	—	—	—	—
29	Grants-in-lieu of taxes	650	—	—	—	—
30	Other	35,955	—	—	—	—
31	Total, general purpose transfers	1,643,026	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	81,699	—	—	—	—
33	Health	1,784,202	—	—	—	—
34	Social welfare	545,056	—	—	—	—
35	Education	523,997	—	—	—	—
36	Natural resources	19,954	—	—	—	—
37	Other functions	342,664	—	—	—	—
38	Sub-total	3,297,572	—	—	—	—
39	From local governments and their enterprises	27,748	—	—	—	—
40	Total, specific purpose transfers	3,325,320	—	—	—	—
41	Total, transfers	4,968,346	—	—	—	—
42	Gross general revenue	20,844,072	5,418,384	1,131,876	—	6,084,503

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1974 - fin
Canada

Economic classification - Classification économique				Revenus généraux bruts	N ^o
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.	6
679,641	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	19	Autres impôts	10
679,641	-	-	19	Total, impôts	11
16,221	-	576,318	30,958	Revenu au titre des ressources naturelles	12
221,341	-	62	22,013	Privileges, licences et permis	13
61	-	13	468,105	Vente de biens et services	14
2,708	-	-	100	Revenus de placements:	
-	-	85,606	-	Bénéfices des régies des alcools	15
-	-	1,073,690	144	Autres entreprises	16
2,708	-	1,159,296	244	Intérêts et les autres revenus de placements	17
				Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
59,446	-	-	4,517	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
59,446	-	-	4,517	Autres	20
979,418	-	1,735,689	525,856	Total, autres revenus de sources propres	21
				Total, revenu général brut de source propre	22
-	33,770	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	26,719	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
-	4,218	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	1,358,350	-	-	Péréquation	27
-	183,364	-	-	Programmes établis	28
-	650	-	-	Subventions en remplacement d'impôt	29
-	35,955	-	-	Autres	30
-	1,643,026	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	81,699	-	-	Transferts de l'administration publique fédérale:	
-	1,784,202	-	-	Transports et communications	32
-	545,056	-	-	Santé	33
-	523,997	-	-	Bien-être social	34
-	19,954	-	-	Éducation	35
-	342,664	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	3,297,572	-	-	Total partiel	38
-	27,748	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	3,325,320	-	-	Total, transferts à usage précis	40
-	4,968,346	-	-	Total, transferts	41
979,418	4,968,346	1,735,689	525,856	Revenus généraux bruts	42

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1974

		Economic classification — Classification économique		
		Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux	
			Persons — Particuliers	
Gross general expenditure		Table 2 Total Tableau 2		
No.		thousands of dollars — milliers de dollars		
Newfoundland — Terre-Neuve				
1	General government	20,236	17,664	2,567
2	Protection of persons and property	14,849	14,627	72
3	Transportation and communications	67,512	65,624	8
4	Health	126,695	123,562	3,133
5	Social welfare	63,177	11,480	51,697
6	Education	162,470	39,156	123,314
7	Natural resources	17,315	15,736	48
8	Agriculture, trade and industry, and tourism	23,487	12,135	64
9	Environment	5,123	1,723	—
10	Recreation and culture	6,971	6,450	480
11	Labour and employment, and immigration	397	397	—
12	Housing	4,953	48	—
13	Supervision and development of regions and localities	18,769	13,653	266
14	Research establishments	—	—	—
15	General purpose transfers to other levels of government	4,284	—	—
16	Transfers to own enterprises	16,469	—	—
17	Debt charges	69,633	4,065	65,533
18	Other	2	2	—
19	Gross general expenditure	622,342	326,322	247,182
Prince Edward Island — île-du-Prince-Édouard				
20	General government	6,738	6,286	452
21	Protection of persons and property	2,698	2,561	62
22	Transportation and communications	11,997	11,937	—
23	Health	24,834	24,501	333
24	Social welfare	10,906	4,597	6,309
25	Education	36,569	5,821	7,047
26	Natural resources	1,191	1,191	—
27	Agriculture, trade and industry, and tourism	12,153	8,071	232
28	Environment	997	842	—
29	Recreation and culture	2,067	1,989	78
30	Labour and employment, and immigration	145	145	—
31	Housing	2,890	2,890	—
32	Supervision and development of regions and localities	2,080	1,120	334
33	Research establishments	800	800	—
34	General purpose transfers to other levels of government	600	—	—
35	Transfers to own enterprises	364	—	—
36	Debt charges	8,989	—	8,986
37	Other	—	—	—
38	Gross general expenditure	126,018	72,751	23,833

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1974

Economic classification — Classification économique			Dépenses générales brutes	No
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Newfoundland — Terre-Neuve				
—	—	5	Administration publique générale	1
—	150	—	Protection des personnes et des biens	2
—	1,880	—	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	—	—	Éducation	6
1,531	—	—	Ressources naturelles	7
10,588	—	700	Agriculture, commerce et industrie, et tourisme	8
—	3,400	—	Environnement	9
23	—	18	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
3,600	1,305	—	Logement	12
—	4,850	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	4,284	—	Transferts de nature générale aux administrations publiques locales ..	15
16,469	—	—	Transferts à ses propres entreprises	16
—	—	35	Service de la dette	17
—	—	—	Autres	18
32,211	15,869	758	Dépenses générales brutes	19
Prince Edward Island — Île-du-Prince-Édouard				
—	—	—	Administration publique générale	20
—	75	—	Protection des personnes et des biens	21
—	60	—	Transports et communications	22
—	—	—	Santé	23
—	—	—	Bien-être social	24
—	23,701	—	Éducation	25
—	—	—	Ressources naturelles	26
550	—	3,300	Agriculture, commerce et industrie, et tourisme	27
—	155	—	Environnement	28
—	—	—	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
—	—	—	Logement	31
626	—	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	600	—	Transferts de nature générale aux administrations publiques locales ..	34
364	—	—	Transferts à ses propres entreprises	35
—	—	3	Service de la dette	36
—	—	—	Autres	37
1,540	24,591	3,303	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1974 - Continued

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1981		Economic classification	
		Classification économique	
Gross general expenditure		Purchase of goods and services	Transfers to
		Achats de biens et services	Transferts aux
			Persons
			Particuliers
No.		thousands of dollars — milliers de dollars	
	Nova Scotia — Nouvelle-Écosse.	Nova Scotia — Nouvelle-Écosse	
1	General government	29,598	215
2	Protection of persons and property	19,995	216
3	Transportation and communications	80,433	—
4	Health	172,020	607
5	Social welfare	63,748	41,767
6	Education	175,489	53,512
7	Natural resources	16,544	35
8	Agriculture, trade and industry, and tourism	18,121	553
9	Environment	5,377	324
10	Recreation and culture	11,144	1,578
11	Labour and employment, and immigration	703	33
12	Housing	4,489	38
13	Supervision and development of regions and localities	13,455	7
14	Research establishments	1,000	—
15	General purpose transfers to other levels of government	5,504	—
16	Transfers to own enterprises	3,967	—
17	Debt charges	81,597	79,875
18	Other	—	—
19	Gross general expenditure	703,184	178,760
	New Brunswick — Nouveau-Brunswick	New Brunswick — Nouveau-Brunswick	
20	General government	45,215	628
21	Protection of persons and property	13,637	36
22	Transportation and communications	71,064	352
23	Health	150,254	5,590
24	Social welfare	68,629	54,131
25	Education	186,293	42,819
26	Natural resources	12,822	429
27	Agriculture, trade and industry, and tourism	20,027	1,240
28	Environment	1,540	161
29	Recreation and culture	8,940	648
30	Labour and employment, and immigration	1,591	34
31	Housing	—	—
32	Supervision and development of regions and localities	36,161	21
33	Research establishments	—	—
34	General purpose transfers to other levels of government	—	—
35	Transfers to own enterprises	4,831	—
36	Debt charges	44,037	43,103
37	Other	—	—
38	Gross general expenditure	665,041	149,192

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Economic classification — Classification économique			Dépenses générales brutes	N ^o			
Transfers to — Transferts aux		Other expenditures — Autres dépenses					
Business — Entreprises	Other levels of government — Autres niveau d'administration publique						
thousands of dollars — milliers de dollars							
Nova Scotia — Nouvelle-Écosse							
—	573	—	Administration publique générale	1			
—	176	12	Protection des personnes et des biens	2			
221	1,720	2,000	Transports et communications	3			
—	1,738	500	Santé	4			
—	14,199	—	Bien-être social	5			
—	91,436	—	Éducation	6			
1,665	185	700	Ressources naturelles	7			
1,340	—	2,265	Agriculture, commerce et industrie, et tourisme	8			
—	1,000	20	Environnement	9			
—	208	—	Loisirs et culture	10			
—	—	—	Main-d'oeuvre, population active et immigration	11			
2,684	2	—	Logement	12			
—	12,467	—	Surveillance et mise en valeur des régions et des localités	13			
—	—	—	Établissements de recherches	14			
—	5,504	—	Transferts de nature générale aux administrations publiques locales ..	15			
3,490	—	3	Transferts à ses propres entreprises	16			
—	—	500	Service de la dette	17			
—	—	—	Autres	18			
9,400	129,208	6,000	Dépenses générales brutes	19			
New Brunswick — Nouveau-Brunswick							
—	20	1,948	Administration publique générale				
—	—	—	Protection des personnes et des biens				
108	1,105	4,088	Transports et communications				
—	129	—	Santé	23			
—	32	—	Bien-être social	24			
—	10	—	Éducation	25			
3,048	—	—	Ressources naturelles	26			
1,518	2	2,921	Agriculture, commerce et industrie, et tourisme	27			
389	258	—	Environnement	28			
144	—	800	Loisirs et culture	29			
—	—	—	Main-d'oeuvre, population active et immigration	30			
—	—	—	Logement	31			
—	26,127	273	Surveillance et mise en valeur des régions et des localités	32			
—	—	—	Établissements de recherches	33			
—	—	—	Transferts de nature générale aux administrations publiques locales ..	34			
4,831	—	—	Transferts à ses propres entreprises	35			
—	—	66	Service de la dette	36			
—	—	—	Autres	37			
10,038	27,683	10,096	Dépenses générales brutes	38			

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1974 - Continued

Gross general expenditure		Table 2 Total Tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
No.	thousands of dollars — milliers de dollars			
		Quebec		
1	General government	288,422	226,091	58,320
2	Protection of persons and property	190,109	178,910	8,920
3	Transportation and communications	555,921	461,503	390
4	Health	1,643,674	1,593,320	50,354
5	Social welfare	884,039	70,939	813,100
6	Education	1,576,700	281,592	364,011
7	Natural resources	92,781	83,763	602
8	Agriculture, trade and industry, and tourism	195,303	106,912	8,510
9	Environment	23,768	6,986	40
10	Recreation and culture	50,274	19,746	19,841
11	Labour and employment, and immigration	26,354	25,536	818
12	Housing	45,576	2,986	—
13	Supervision and development of regions and localities	38,845	33,472	1,274
14	Research establishments	—	—	—
15	General purpose transfers to other levels of government	242,579	—	—
16	Transfers to own enterprises	—	—	—
17	Debt charges	305,111	—	305,111
18	Other	—	—	—
19	Gross general expenditure	6,159,456	3,091,756	1,631,291
		Ontario		
20	General government	338,839	288,482	40,357
21	Protection of persons and property	295,417	265,140	3,633
22	Transportation and communications	652,095	354,899	26
23	Health	2,213,009	2,137,599	39,449
24	Social welfare	615,585	50,987	437,181
25	Education	2,067,200	295,893	544,067
26	Natural resources	120,193	93,649	143
27	Agriculture, trade and industry, and tourism	124,485	65,163	3,203
28	Environment	125,875	119,472	—
29	Recreation and culture	86,707	47,854	30,435
30	Labour and employment, and immigration	9,271	9,150	121
31	Housing	202,493	2,125	2,489
32	Supervision and development of regions and localities	54,210	47,772	59
33	Research establishments	5,923	5,923	—
34	General purpose transfers to other levels of government	178,327	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	542,668	42	542,626
37	Other	—	—	—
38	Gross general expenditure	7,632,297	3,784,150	1,643,789

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Economic classification — Classification économique			Dépenses générales brutes	No
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Québec				
—	4,011	—	Administration publique générale	1
329	1,950	—	Protection des personnes et des biens	2
2,332	16,696	75,000	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
5	931,092	—	Éducation	6
8,320	96	—	Ressources naturelles	7
61,122	7,855	10,904	Agriculture, commerce et industrie, et tourisme	8
—	16,742	—	Environnement	9
4,500	3,589	2,598	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
9,170	33,420	—	Logement	12
—	4,099	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	242,579	—	Transferts de nature générale aux administrations publiques locales ..	15
—	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
85,778	1,262,129	88,502	Dépenses générales brutes	19
Ontario				
—	—	10,000	Administration publique générale	20
—	26,644	—	Protection des personnes et des biens	21
—	258,801	38,369	Transports et communications	22
—	35,961	—	Santé	23
—	127,417	—	Bien-être social	24
40	1,227,200	—	Éducation	25
100	24,301	2,000	Ressources naturelles	26
51,448	4,141	530	Agriculture, commerce et industrie, et tourisme	27
53	6,350	—	Environnement	28
—	3,725	4,693	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
196,879	1,000	—	Logement	31
—	6,379	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	178,327	—	Transferts de nature générale aux administrations publiques locales ..	34
—	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
248,520	1,900,246	55,592	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1974 - Continued

TABLE 6. Economic classification of expenditures		Economic classification — Classification économique		
Gross general expenditure		Table 2 Total Tableau 2	Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
No.	thousands of dollars — milliers de dollars			
Manitoba				
1	General government	52,662	51,538	1,111
2	Protection of persons and property	29,495	28,775	646
3	Transportation and communications	75,991	60,440	—
4	Health	244,610	241,735	2,875
5	Social welfare	90,130	19,251	63,979
6	Education	216,134	35,667	54,027
7	Natural resources	21,342	19,510	232
8	Agriculture, trade and industry, and tourism	35,607	24,395	5,237
9	Environment	6,413	4,760	103
10	Recreation and culture	16,040	12,248	3,782
11	Labour and employment, and immigration	4,599	2,095	4
12	Housing	47,000	—	—
13	Supervision and development of regions and localities	9,126	7,219	1,473
14	Research establishments	—	—	—
15	General purpose transfers to other levels of government	20,287	—	—
16	Transfers to own enterprises	4,031	—	—
17	Debt charges	52,071	100	51,674
18	Other	—	—	—
19	Gross general expenditure	925,538	507,733	185,143
Saskatchewan				
20	General government	33,299	28,240	5,053
21	Protection of persons and property	25,107	24,116	169
22	Transportation and communications	91,428	74,159	3
23	Health	206,829	204,654	1,582
24	Social welfare	104,668	23,400	76,268
25	Education	181,948	27,462	48,489
26	Natural resources	14,418	13,976	262
27	Agriculture, trade and industry, and tourism	25,898	18,781	1,539
28	Environment	6,949	5,561	—
29	Recreation and culture	8,237	4,149	2,966
30	Labour and employment, and immigration	728	703	25
31	Housing	35,335	503	—
32	Supervision and development of regions and localities	9,348	8,588	17
33	Research establishments	1,725	1,725	—
34	General purpose transfers to other levels of government	—	—	—
35	Transfers to own enterprises	269	—	—
36	Debt charges	41,712	—	41,712
37	Other	—	—	—
38	Gross general expenditure	787,898	436,017	178,085

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Economic classification — Classification économique			Dépenses générales brutes	N ^o
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveaux d'administration publique			
thousands of dollars — milliers de dollars				
Manitoba				
—	13	—	Administration publique générale	1
74	—	—	Protection des personnes et des biens	2
—	15,551	—	Transports et communications	3
—	—	—	Santé	4
—	6,900	—	Bien-être social	5
231	126,209	—	Éducation	6
—	—	1,600	Ressources naturelles	7
2,759	216	3,000	Agriculture, commerce et industrie, et tourisme	8
—	1,550	—	Environnement	9
—	—	10	Loisirs et culture	10
—	2,500	—	Main-d'oeuvre, population active et immigration	11
47,000	—	—	Logement	12
—	434	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	20,287	—	Transferts de nature générale aux administrations publiques locales ..	15
4,031	—	—	Transferts à ses propres entreprises	16
—	—	297	Service de la dette	17
—	—	—	Autres	18
54,095	173,660	4,907	Dépenses générales brutes	19
Saskatchewan				
—	6	—	Administration publique générale	20
9	813	—	Protection des personnes et des biens	21
414	15,350	1,502	Transports et communications	22
—	575	18	Santé	23
—	5,000	—	Bien-être social	24
—	105,997	—	Éducation	25
12	—	168	Ressources naturelles	26
2,939	205	2,434	Agriculture, commerce et industrie, et tourisme	27
930	458	—	Environnement	28
756	212	154	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
34,832	—	—	Logement	31
45	537	161	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	—	—	Transferts de nature générale aux administrations publiques locales ..	34
269	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
40,206	129,153	4,437	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1974 - Continued

TABLE 6. Economic Classification of Expenditure		Table 2 Total Tableau 2	Economic classification Classification économique	
No.	Gross general expenditure		Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars — milliers de dollars				
Alberta				
		138,413	104,910	25,504
1	General government	53,599	52,333	576
2	Protection of persons and property	119,988	94,991	75
3	Transportation and communications	460,989	440,856	1,751
4	Health	148,922	34,883	103,110
5	Social welfare	457,653	47,807	149,731
6	Education	38,907	38,578	229
7	Natural resources	34,502	24,833	5,208
8	Agriculture, trade and industry, and tourism	12,242	6,522	420
9	Environment	17,691	13,792	2,391
10	Recreation and culture	6,591	6,591	—
11	Labour and employment, and immigration	54,240	—	—
12	Housing	9,310	7,036	1,000
13	Supervision and development of regions and localities	3,964	3,964	—
14	Research establishments	37,900	—	—
15	General purpose transfers to other levels of government	6,620	—	—
16	Transfers to own enterprises	106,852	70	106,627
17	Debt charges	—	—	—
18	Other	1,708,383	877,166	396,622
19	Gross general expenditure			
British Columbia — Colombie-Britannique				
20	General government	102,114	101,472	442
21	Protection of persons and property	56,647	56,163	65
22	Transportation and communications	215,660	207,573	87
23	Health	524,209	519,537	4,097
24	Social welfare	270,907	27,341	169,723
25	Education	405,430	37,667	115,263
26	Natural resources	70,739	69,548	162
27	Agriculture, trade and industry, and tourism	30,077	23,329	2,515
28	Environment	3,347	3,017	330
29	Recreation and culture	27,049	19,615	4,934
30	Labour and employment, and immigration	1,775	1,771	4
31	Housing	111,122	395	8,000
32	Supervision and development of regions and localities	1,420	1,049	371
33	Research establishments	350	350	—
34	General purpose transfers to other levels of government	59,750	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	41,187	—	41,187
37	Other	—	—	—
38	Gross general expenditure	1,921,783	1,068,827	347,180

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Economic classification — Classification économique			Dépenses générales brutes	No	
Transfers to — Transferts aux		Other expenditures — Autres dépenses			
Business — Entreprises	Other levels of government — Autres niveau d'administration publique				
thousands of dollars — milliers de dollars					
Alberta					
7,857	20	122	Administration publique générale	1	
—	690	—	Protection des personnes et des biens	2	
—	21,513	3,409	Transports et communications	3	
—	18,382	—	Santé	4	
—	10,929	—	Bien-être social	5	
—	260,115	—	Éducation	6	
100	—	—	Ressources naturelles	7	
2,471	1,536	454	Agriculture, commerce et industrie, et tourisme	8	
3,800	—	1,500	Environnement	9	
—	1,508	—	Loisirs et culture	10	
—	—	—	Main-d'oeuvre, population active et immigration	11	
54,240	—	—	Logement	12	
—	1,274	—	Surveillance et mise en valeur des régions et des localités	13	
—	—	—	Établissements de recherches	14	
—	37,900	—	Transferts de nature générale aux administrations publiques locales ..	15	
6,620	—	—	Transferts à ses propres entreprises	16	
—	—	155	Service de la dette	17	
—	—	—	Autres	18	
75,088	353,867	5,640	Dépenses générales brutes	19	
British Columbia — Colombie-Britannique					
—	—	200	Administration publique générale	20	
—	419	—	Protection des personnes et des biens	21	
2,000	—	6,000	Transports et communications	22	
—	575	—	Santé	23	
—	73,843	—	Bien-être social	24	
—	252,500	—	Éducation	25	
990	14	25	Ressources naturelles	26	
3,126	105	1,002	Agriculture, commerce et industrie, et tourisme	27	
—	—	—	Environnement	28	
—	2,500	—	Loisirs et culture	29	
—	—	—	Main-d'oeuvre, population active et immigration	30	
97,727	5,000	—	Logement	31	
—	—	—	Surveillance et mise en valeur des régions et des localités	32	
—	—	—	Établissements de recherches	33	
—	59,750	—	Transferts de nature générale aux administrations publiques locales ..	34	
—	—	—	Transferts à ses propres entreprises	35	
—	—	—	Service de la dette	36	
—	—	—	Autres	37	
103,843	394,706	7,227	Dépenses générales brutes	38	

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1974 - Continued

TABLE 6. Economic Classification of Estimated Gross General Expenditure, 1990				
No.	Gross general expenditure	Table 2 Total Tableau 2	Economic classification - Classification économique	
			Purchase of goods and services - Achats de biens et services	Transfers to - Transferts aux
				Persons - Particuliers
thousands of dollars - milliers de dollars				
Yukon				
1	General government	4,594	4,594	-
2	Protection of persons and property	3,770	3,446	-
3	Transportation and communications	12,527	12,285	50
4	Health	3,987	3,987	-
5	Social welfare	2,302	1,229	1,073
6	Education	9,999	9,666	333
7	Natural resources	280	280	-
8	Agriculture, trade and industry, and tourism	686	671	15
9	Environment	740	680	-
10	Recreation and culture	762	520	190
11	Labour and employment, and immigration	-	-	-
12	Housing	2,952	2,756	-
13	Supervision and development of regions and localities	625	407	-
14	Research establishments	-	-	-
15	General purpose transfers to other levels of government	698	-	-
16	Transfers to own enterprises	-	-	-
17	Debt charges	2,448	-	2,448
18	Other	-	-	-
19	Gross general expenditure	46,370	40,521	4,109
Northwest Territories - Territoires au Nord-Ouest				
20	General government	33,901	33,657	111
21	Protection of persons and property	4,932	4,922	-
22	Transportation and communications	2,495	2,395	-
23	Health	9,354	9,254	100
24	Social welfare	6,554	3,152	3,402
25	Education	30,069	27,481	800
26	Natural resources	1,212	1,193	19
27	Agriculture, trade and industry, and tourism	5,144	4,847	52
28	Environment	955	955	-
29	Recreation and culture	975	326	649
30	Labour and employment, and immigration	309	294	-
31	Housing	4,508	1,885	-
32	Supervision and development of regions and localities	8,371	5,177	-
33	Research establishments	-	-	-
34	General purpose transfers to other levels of government	-	-	-
35	Transfers to own enterprises	-	-	-
36	Debt charges	4,838	-	4,838
37	Other	-	-	-
38	Gross general expenditure	113,617	95,538	9,971

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1974 - suite

Economic classification — Classification économique			Dépenses générales brutes	N°
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Yukon				
—	—	—	Administration publique générale	1
324	—	—	Protection des personnes et des biens	2
—	192	—	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	—	—	Éducation	6
—	—	—	Ressources naturelles	7
—	—	—	Agriculture, commerce et industrie, et tourisme	8
—	60	—	Environnement	9
—	52	—	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
196	—	—	Logement	12
—	218	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	698	—	Transferts de nature générale aux administrations publiques locales ..	15
—	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
520	1,220	—	Dépenses générales brutes	19
Northwest Territories — Territoires au Nord-Ouest				
—	133	—	Administration publique générale	20
—	10	—	Protection des personnes et des biens	21
—	100	—	Transports et communications	22
—	—	—	Santé	23
—	—	—	Bien-être social	24
—	1,518	270	Éducation	25
—	—	—	Ressources naturelles	26
245	—	—	Agriculture, commerce et industrie, et tourisme	27
—	—	—	Environnement	28
—	—	—	Loisirs et culture	29
—	15	—	Main-d'oeuvre, population active et immigration	30
—	2,623	—	Logement	31
—	3,074	120	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	—	—	Transferts de nature générale aux administrations publiques locales ..	34
—	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
245	7,473	390	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1974 - Concluded

TABLE 6. Economic Classification of Estimated Gross General Expenditure				
No.	Gross general expenditure	Table 2 Total Tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars — milliers de dollars				
Canada				
1	General government	1,094,031	934,363	134,760
2	Protection of persons and property	710,255	664,185	14,395
3	Transportation and communications	1,957,111	1,487,709	991
4	Health	5,780,464	5,612,715	109,871
5	Social welfare	2,329,567	269,507	1,821,740
6	Education	5,505,954	982,217	1,503,413
7	Natural resources	407,744	360,728	2,161
8	Agriculture, trade and industry, and tourism	525,490	317,446	28,368
9	Environment	193,326	155,283	1,378
10	Recreation and culture	236,857	143,395	67,972
11	Labour and employment, and immigration	52,463	48,909	1,039
12	Housing	515,558	15,353	10,527
13	Supervision and development of regions and localities	201,720	136,214	4,822
14	Research establishments	13,762	13,762	—
15	General purpose transfers to other levels of government	549,929	—	—
16	Transfers to own enterprises	36,551	474	36,074
17	Debt charges	1,301,143	6,367	1,293,720
18	Other	2	2	—
19	Gross general expenditure	21,411,927	11,148,629	5,031,231

(1) Includes transfers to hospitals, which the national accounts series treat as transfers to other levels of government: Nfld., P.E.I., N.S., N.B., Que., Ont., Man., Sask., Alta., BC., Yuk., N.W.T.

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1974 - fin

Economic classification — Classification économique			Dépenses générales brutes	N ^o
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Canada				
7,857	4,776	12,275	Administration publique générale	1
736	30,927	12	Protection des personnes et des biens	2
5,075	332,968	130,368	Transports et communications	3
—	57,360	518	Santé	4
—	238,320	—	Bien-être social	5
276	3,019,778	270	Éducation	6
15,766	24,596	4,493	Ressources naturelles	7
138,106	14,060	27,510	Agriculture, commerce et industrie, et tourisme	8
5,172	29,973	1,520	Environnement	9
5,423	11,794	8,273	Loisirs et culture	10
—	2,515	—	Main-d'oeuvre, population active et immigration	11
446,328	43,350	—	Logement	12
671	59,459	554	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	549,929	—	Transferts de nature générale aux administrations publiques locales ..	15
—	—	3	Transferts à ses propres entreprises	16
—	—	1,056	Service de la dette	17
—	—	—	Autres	18
625,410	4,419,805	186,852	Dépenses générales brutes	19

1) Comprend les transferts aux hôpitaux qui pour les fins de la série des comptes nationaux sont des transferts aux autres niveaux de gouvernement: T.N., I. P.-É., N.-É., N.-B., Qué., Ont., Man., Sask., Alta., C.-B., Yuk. et T. N.-O.

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1974

Fiscal year ending March 31, 1975

Finances publiques provinciales

REVENUS ET DÉPENSES (PRÉVISIONS)

1974

Année financière se terminant le 31 mars 1975



STATISTICS CANADA — STATISTIQUE CANADA
Governments Division — Division des administrations publiques

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

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INTRODUCTION

This publication forms a part of the Canadian System of Government Financial Management Statistics, which is the subject of a recent Statistics Canada publication, Catalogue 68-506.

This latter publication describes in detail the historical background, objectives, statistical coverage, concepts and classification framework of the system and represents the results of a complete review of financial management statistics conducted by the Public Finance Division.

The financial management system is designed to encompass the operation of all governments in Canada. The system recognizes three levels of government: federal, provincial/territorial and local. The federal level comprises the Government of Canada and its special funds and agencies, the provincial/territorial level the governments, special funds and agencies of the ten provinces and two territories and the local level, the governments and agencies of municipalities, local school authorities and special purpose boards and commissions.

The general government universe includes all government administrative bodies except those which are specifically excluded. More precisely, general government comprises:

- (a) departments of government;
- (b) administrative, regulatory and special funds which perform functions similar to those of departments and which may be organized as boards, commissions or agencies. This group includes quasi-trust accounts the funds of which are available for government use. It also includes government social insurance programs such as those pertaining to unemployment insurance, workmen's compensation and vacation-with-pay programs;
- (c) agencies engaged in "industrial" or "commercial" activities primarily to service the requirements of their own governments, and agencies engaged primarily in the channelling of funds from one level of government to another or among organizations at the same level of government, e.g., bodies established by provincial legislation to help finance the capital programs of municipalities and school boards;
- (d) government-owned institutions such as those engaged in education, health and welfare services, or administration of justice, e.g., agricultural schools, residences for handicapped persons, gaols, etc.;
- (e) universal pension programs (Canada and Quebec pension plans);
- (f) non-trusteed public service pension plans, i.e., plans, the monies of which constitute an integral part of a government's consolidated revenue account or which are otherwise available to the government in the financing of its operations;
- (g) working capital funds.

While the above description of the general government universe does not differ in substance from that employed for some time in the compilation of financial data on governments, this description is now given a very much enlarged interpretation. Previously data on workmen's compensation boards were provided

Cette publication fait partie du système canadien des statistiques de la gestion financière des administrations publiques, qui a fait l'objet d'une récente publication de Statistique Canada, portant le n° 68-506F au catalogue.

Cette dernière publication décrit en détail l'historique, les objectifs, la couverture statistique, les concepts et le cadre de classification du système, et représente les résultats d'un examen exhaustif des statistiques de la gestion financière effectué par la Division des finances publiques.

Le système de la gestion financière est destiné à couvrir l'activité de toutes les administrations publiques au Canada. Le système tient compte de trois échelons d'administration publique: fédéral, provincial (ou territorial) et local. À l'échelon fédéral, on trouve le gouvernement du Canada et ses fonds et organismes spéciaux; à l'échelon provincial (ou territorial), les administrations publiques, fonds spéciaux et organismes des dix provinces et des deux territoires, et enfin au niveau local, on retrouve les administrations publiques et les organismes des municipalités, les conseils scolaires locaux et les commissions et conseils spéciaux.

L'univers de l'administration publique générale comprend toutes les activités des pouvoirs administratifs, sauf celles qui en sont exclues de façon explicite. Plus précisément, l'administration publique générale comprend:

- a) les ministères;
- b) les fonds administratifs, réglementaires et les fonds spéciaux dont les fonctions sont semblables à celles des ministères et qui peuvent être constitués en commissions, conseils, ou organismes. Dans ce groupe se trouvent les fonds quasi-fiduciaires dont les fonds sont à la disposition des administrations publiques. En font également partie les régimes publics d'assurance sociale, comme ceux relatifs à l'assurance-chômage, à l'indemnisation des accidents du travail et aux congés payés;
- c) les organismes ayant une activité "industrielle" ou "commerciale" pour répondre avant tout aux besoins des administrations publiques dont ils relèvent, et les organismes dont l'activité principale est l'acheminement de fonds d'un échelon de gouvernement à un autre ou entre des organismes à un même échelon, comme, par exemple, les organismes créés par des lois provinciales pour aider au financement des investissements des municipalités et des conseils scolaires;
- d) les établissements appartenant à des administrations publiques, comme ceux qui s'occupent de l'éducation, des services de la santé et du bien-être social, ou de l'administration de la justice. Dans cette catégorie entrent les écoles d'agriculture, les résidences pour personnes handicapées, les prisons, etc.;
- e) les régimes universels de pensions (Régimes de pensions du Canada et des rentes du Québec);
- f) les régimes de pensions de la Fonction publique non constitués en fiducie, c'est-à-dire des régimes dont les fonds forment une partie intégrante d'un compte de revenus consolidés publics, ou sont de toute autre manière à la disposition de l'administration publique pour le financement de ses activités;
- g) les fonds de roulement.

Bien que la description de l'univers de l'administration publique générale qui précède ne diffère pas en substance de celle utilisée depuis un certain temps pour le rassemblement de données financières relatives aux administrations publiques, cette description est maintenant interprétée de façon beaucoup plus large. Jusqu'ici, les données sur les commissions des

only to the extent of government payments to these boards. The operations of the Quebec pension plan were reflected only to the extent of government contributions as employers. After careful consideration it was concluded that, notwithstanding the special nature of these programs, they are an integral part of general government.

Heretofore the financial management series dealt with non-trusted public service pension plans at the provincial government level on a net basis, i.e., contributions to non-trusted plans were offset against pension payments or vice versa. Upon reassessment, it was concluded that the full operations of these plans are an integral part of general government. Moreover, under the revised approach to the financial management series, all data are presented on a gross basis. Consequently for non-trusted plans the offsetting of employee contributions against pension payments or vice versa has been discontinued. The only involvement of governments in trusted pension plans continues, as in the past, to be their expenditure on contributions as employers.

Certain government agencies are specifically precluded from enterprise status. These are entities engaged primarily in the channelling of funds from their own to other levels of government or among organizations at their own level of government and those engaging in industrial or commercial activities primarily to service the requirements of their own government.

There are other agencies which are dual capacity organizations in that they are enterprises carrying out enterprise-type operations, and also act in an administrative capacity on behalf of their parent government. An example of their type of body is a provincial liquor board which carries on commercial operations and in addition carries out, on behalf of the parent provincial government, the regulatory aspects of provincial liquor control. In such cases, the results of the commercial operations are included in the government enterprise series, while expenditure related to the performance of the administrative duties, and any revenue derived therefrom, are treated as general government transactions.

This publication covers the provincial/territorial level of the general government universe described above, and incorporates the changes in treatment given to non-trusted pension plans, Workmen's Compensation Boards and the Quebec Pension Plan referred to as well as other minor changes in treatment and coverage.

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ending March 31, 1975. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial ministers of finance together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "gross general revenue" and "gross general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Because of variations in accounting and financial reporting systems used by the provinces, certain adjustments to provincial figures are necessary to achieve interprovincial comparability. The most important of these adjustments is the substitution of Federal Government estimates of personal and corporate

accidents du travail se limitaient aux versements de l'administration à ces commissions, et les activités du Régime des rentes du Québec n'étaient prises en compte que dans la mesure où elles concernaient les cotisations de l'État en sa qualité d'employeur. Après mûre réflexion, il a été décidé que la nature particulière de ces programmes ne les empêcherait pas de faire partie intégrante de l'administration publique générale.

Jusqu'à présent, les séries de la gestion financière traitaient les régimes de pensions des fonctions publiques provinciales non constitués en fiducie sur une base nette, c'est-à-dire qu'on portait les cotisations à un régime non constitué en fiducie en déduction des pensions, ou inversement. Après réévaluation, on a conclu que toutes les activités de ces régimes faisaient partie intégrante de l'administration publique générale. De plus, dans la nouvelle optique des séries de la gestion financière, toutes les données sont présentées sur une base brute. C'est pourquoi on a cessé de compenser entre elles les cotisations de l'employé et les pensions versées aux termes des régimes non établis en fiducie. De la participation des administrations publiques aux régimes de pensions établis en fiducie, on continue à ne retenir que leurs dépenses en leur qualité d'employeur.

Certains organismes publics ne sont jamais considérés comme des entreprises publiques. Il s'agit des entités dont l'activité principale consiste à acheminer des fonds à un autre niveau d'administration publique ou parmi des organismes appartenant au même échelon d'administration publique, et celles dont l'activité industrielle ou commerciale sert avant tout à satisfaire les besoins de l'administration publique dont elles relèvent.

Il existe des organismes dont les activités ont une nature double, en ce sens qu'il s'agit d'entreprises ayant des activités propres à une entreprise et agissant en même temps pour le compte de l'administration publique-mère dont elles relèvent. Une illustration de ce genre d'organisme est une régie provinciale des alcools qui d'une part a une activité de nature commerciale et d'autre part applique, pour le compte de l'administration publique-mère dont elle relève, les règlements relatifs à la régie des boissons alcooliques dans la province. Dans ce cas, les résultats de l'exploitation commerciale sont compris dans les séries des entreprises publiques, tandis que la dépense relative à l'exercice des pouvoirs "de l'organisme", et tout revenu à ce titre, sont considérés comme relevant de l'administration publique générale.

La présente publication est consacrée au niveau provincial et territorial de l'univers de l'administration générale décrit ci-dessus et elle tient compte des changements apportés à la classification des régimes de pensions non constitués en fiducie, des caisses d'indemnisation des accidents du travail et du Régime des rentes du Québec (voir ci-dessus) ainsi que d'autres modifications moins importantes de la classification et de la couverture.

On présente ici une analyse statistique des prévisions des revenus et des dépenses des administrations publiques provinciales pour l'année financière se terminant le 31 mars 1975. Les renseignements proviennent en premier lieu des budgets des dépenses et des exposés budgétaires présentés aux Parlements provinciaux par les ministres des finances, ainsi que les prévisions des revenus et des dépenses des fonds et organismes spéciaux.

Les "revenus généraux bruts" et les "dépenses générales brutes" présentés ici ne peuvent se comparer avec les revenus et les dépenses qui figurent dans les états financiers des administrations provinciales.

Étant donné que les systèmes comptables et les états financiers varient d'une province à l'autre, il est nécessaire d'apporter certains ajustements pour assurer la comparabilité interprovinciale, le plus important de ces ajustements est la substitution des prévisions du gouvernement fédéral aux prévisions provinciales et territoriales de l'impôt sur le

Income tax payments and general purpose transfers to be made to the provinces and territories during the year for the data reported by the individual provinces. The accuracy of the other adjustments (which are presented in Tables 3 and 4) and also of the classification of revenue and expenditure into the Financial Management System source and function structure depends upon the detail of available sources of information.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

The following tables indicate the importance of revenue sources and expenditure functions in terms of their percentage of gross general revenue and expenditure for 1974-75.

revenu des particuliers, de l'impôt sur le revenu des sociétés et des transferts de nature générale. La précision des autres ajustements (présentés aux tableaux 3 et 4) et de la classification des revenus et des dépenses suivant les sources et les fonctions propres au système de la gestion financière dépend du détail que renferment les sources existantes de renseignements.

Le budget des dépenses des provinces présente les opérations financières dans un cadre comptable établi, alors que le présent bulletin vise à consigner des totaux fondamentalement homogènes et uniformes d'une province à l'autre, suivant un cadre statistique dont la partie et la nature diffèrent des comptes financiers des administrations publiques provinciales. Toutefois, ces statistiques se prêtent à des comparaisons intergouvernementales plus logiques que ne le permettraient les divers documents budgétaires.

Il s'ensuit donc que l'écart entre les "revenus généraux" et les "dépenses générales" au sens du présent bulletin ne représente pas l'excédent ou le déficit budgétaire d'une province, mais qu'il doit être interprété en tenant compte du cadre conceptuel de la présente série statistique.

Les tableaux suivants expriment l'importance en pourcentage pour 1974-75 des sources de revenus et des fonctions des dépenses par rapport aux revenus généraux bruts et aux dépenses générales brutes.

Sources de revenus exprimées en pourcentage des revenus prévisionnels généraux bruts pour l'année financière se terminant le 31 mars, 1975

Saskat- chewan	Alberta	British Columbia — Colombie- Britan- nique	Sub-total — Total partiel	Yukon	Northwest Terri- toires — Terri- toires du Nord- Ouest	Total	Source	N°
							Impôts:	
14.1	15.1	19.2	21.1	—	—	21.0	Impôt sur le revenu des particuliers	1
3.6	5.7	6.7	5.5	—	—	5.5	Impôts sur le revenu des sociétés	2
12.2	—	13.5	13.2	—	—	13.1	Taxes générales de vente	3
7.0	3.6	5.4	5.7	6.2	4.7	5.7	Taxes sur les carburants	4
0.8	0.7	0.9	1.0	—	—	1.0	Taxes sur le tabac	5
0.4	—	1.0	0.6	—	—	0.6	Taxes sur les biens transmis par décès, les successions et les dons	6
—	2.3	3.6	2.7	2.4	—	2.7	Primes de services de santé	7
1.1	1.5	2.4	2.0	—	—	2.0	Impôts au titre de l'assurance sociale	8
—	—	—	1.6	—	—	1.6	Prélèvements au titre des régimes de pension universel	9
0.6	0.7	2.0	3.3	4.3	0.4	3.3	Autres impôts	10
39.8	29.6	54.6	56.7	12.9	5.1	56.4	Total, impôts	11
8.5	36.8	14.4	6.1	0.5	0.3	6.1	Revenu au titre des ressources naturelles	12
2.3	1.8	2.5	2.8	2.8	0.8	2.8	Privilèges, licences et permis	13
3.4	2.4	3.7	2.3	4.4	6.3	2.3	Vente de biens et services	14
							Revenus de placements:	
4.5	4.0	4.3	2.9	6.2	3.6	3.0	Bénéfices des régies des alcools	15
1.1	0.3	—	0.3	—	—	0.2	Autres entreprises	16
7.0	5.5	4.4	4.8	2.5	0.5	4.8	Intérêts et les autres revenus de placements	17
12.6	9.8	8.7	8.0	8.7	4.1	8.0	Total, revenus de placements	18
0.5	2.7	—	0.8	—	—	0.8	Autres revenus de sources propres:	
							Contributions aux régimes de pension non constitués en fiducie de la	19
							fonction publique et des enseignants.	
0.5	0.3	0.2	0.3	0.2	0.1	0.3	Autres	20
1.0	3.0	0.2	1.1	0.2	0.1	1.1	Total, autres revenus de sources propres	21
67.6	83.4	84.1	77.1	29.5	16.7	76.7	Total, revenu général brut de sources propres	22
							Transferts de nature générale d'autres niveaux de l'administration	
0.2	0.1	0.1	0.1	—	—	0.1	publique fédérale et de ses entreprises:	
—	0.5	0.1	0.1	0.5	—	0.1	Subventions statutaires	23
—	0.1	0.1	0.1	—	—	0.1	Part de l'impôt fédéral sur le revenu des services privés d'utilité	24
—	—	—	—	—	—	—	publique.	
11.2	—	—	—	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés ...	25
—	—	—	—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	26
—	—	—	—	—	—	—	Péréquation	27
—	—	—	—	—	—	—	Programmes établis	28
—	—	—	—	—	—	—	Subventions en remplacement d'impôt	29
—	—	—	—	—	—	—	Autres	30
11.4	0.7	0.3	7.8	24.9	63.2	8.2	Total, transferts de nature générale	31
							Transferts à usage précis d'autres niveaux d'administration publique	
							et de leurs entreprises:	
—	0.2	—	0.5	26.5	2.5	0.5	Transferts de l'administration publique fédérale:	
10.7	9.4	9.0	7.8	4.7	5.6	7.8	Transports et communications	32
5.1	3.2	3.8	2.4	2.3	3.1	2.4	Santé	33
2.9	0.1	1.5	2.3	1.7	—	2.4	Bien-être social	34
—	—	0.1	0.1	—	—	0.1	Éducation	35
2.0	3.0	0.6	1.7	9.8	8.9	1.8	Ressources naturelles	36
20.7	15.9	15.0	14.9	45.0	20.1	15.0	Autres fonctions	37
							Total partiel	38
0.2	—	0.6	0.1	0.6	0.1	0.1	Transferts des administrations publiques locales et de leurs	39
							entreprises.	
20.9	15.9	15.6	15.0	45.6	20.2	15.1	Total, transferts à usage précis	40
32.4	16.6	15.9	22.9	70.5	83.3	23.3	Total, transferts	41
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenus généraux bruts	42

[illegible]

Fonctions des dépenses en pourcentage des dépenses prévisionnelles générales brutes pour l'année financière se terminant le 31 mars 1975

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	N°
4.8	10.7	5.5	13.6	32.1	5.7	Administration publique générale	1
2.9	3.1	3.5	7.7	3.8	3.6	Protection des personnes et des biens	2
11.1	8.3	10.6	28.6	2.7	9.2	Transports et communications	3
23.5	24.8	27.5	8.7	7.9	25.4	Santé	4
12.8	12.9	14.2	4.3	4.9	13.1	Bien-être social	5
21.6	23.6	19.2	17.8	22.9	24.4	Éducation	6
1.7	2.5	4.0	0.8	1.5	2.0	Ressources naturelles	7
6.3	2.9	1.6	1.6	3.8	2.4	Agriculture, commerce et industrie, et tourisme	8
0.7	0.6	0.1	1.0	2.4	1.0	Environnement	9
1.2	1.3	1.5	1.5	1.2	1.2	Loisirs et culture	10
0.1	0.5	0.2	—	0.3	0.2	Main-d'oeuvre, population active et immigration	11
4.2	—	7.0	5.3	5.2	1.6	Logement	12
1.4	0.8	0.3	2.7	7.0	1.3	Surveillance et mise en valeur des régions et des localités.	13
0.3	0.2	—	—	—	0.1	Établissements de recherches	14
1.1	2.1	2.8	1.4	—	2.9	Transferts de nature générale aux administrations publiques locales.	15
0.9	0.4	—	—	—	0.2	Transferts à ses propres entreprises	16
5.4	5.3	2.0	5.0	4.3	5.7	Service de la dette	17
—	—	—	—	—	—	Autres	18
100.0	100.0	100.0	100.0	100.0	100.0	Dépenses générales brutes	19

Tax Changes by Province
Modifications fiscales par province

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévisions des gains ou pertes résultant de la modification
Newfoundland — Terre-Neuve.	Retail sales tax — Taxe de vente au détail: Increased from 7% to 8% — Augmentée de 7 % à 8 %.		Gain of \$10,000,000 in 1974-75 — Gain de \$10,000,000 en 1974-75.
	Personal income tax — Impôt sur le revenu des particuliers: Rate is increased from 36% to 40% of federal tax payable — Le taux est augmenté de 36 % à 40 % de l'impôt fédéral.	July 1, 1974 — 1 ^{er} juillet 1974	Gain of \$4,000,000 in 1974-75 — Gain de \$4,000,000 en 1974-75.
Prince Edward Island — Île- du-Prince- Édouard.	Retail sales tax — Taxe de vente au détail: 1. Clothing and footwear are exempted — Les vêtements et les chaussures sont exemptés. 2. Exemption on meals has increased from \$1.01 to \$2.00 — L'exemption applicable aux repas passe de \$1.01 à \$2.00.		Loss of \$800,000 in 1974-75 — Pertes de \$800,000 en 1974-75. No estimate of anticipated loss is available — L'estimation des pertes n'est pas connue.
	Real property tax — Impôt foncier: Rate reduced from \$1.00 per hundred assessment to 75¢ per hundred — Le taux est réduit de \$1.00 à 75¢ les cents dollars d'évaluation.	January 1, 1974 — 1 ^{er} janvier 1974	Loss of \$1,600,000 in 1974-75 — Pertes de \$1,600,000 en 1974-75.
Nova Scotia — Nouvelle-Écosse	No change — Aucune modification.		
New Brunswick — Nouveau- Brunswick.	Retail sales tax — Taxe de vente au détail: 1. Clothing and footwear are exempted — Les vêtements et les chaussures sont exemptés. 2. Exemption on meals has increased from \$1.00 to \$2.00 — L'exemption applicable aux repas passe de \$1.00 à \$2.00.	March 15, 1974 — 15 mars 1974 March 15, 1974 — 15 mars 1974	Loss of \$8,000,000, to \$9,000,000 in 1974-75 — Pertes de \$8,000,000 à \$9,000,000 en 1974-75. Loss of \$600,000 in 1974-75 — Pertes de \$600,000 en 1974-75.
Québec	Personal income tax — Impôt sur le revenu des particuliers: 1. There is no tax levied when net income does not exceed \$5,200 for married persons instead of \$5,000 and \$2,600 if single instead of \$2,500 — L'exonération de \$2,500 pour les célibataires et de \$5,000 pour les personnes mariées est portée à \$2,600 et \$5,200 respectivement. 2. Special exemptions when net income varies between \$2,600 and \$2,850 for singles and between \$5,200 and \$5,785 for married persons — Exemptions spéciales pour les célibataires dont le revenu net se situe entre \$2,600 et \$2,850 et pour les personnes mariées dont le revenu net varie entre \$5,200 et \$5,785. 3. Exemption for elderly persons, the blind and persons confined to bed is increased from \$650 to \$1,000 — L'exemption de \$650 pour les personnes âgées, les aveugles et les personnes confinées au lit est portée à \$1,000.	January 1, 1974 — 1 ^{er} janvier 1974	Loss of \$18,000,000 in 1974-75 — Pertes de \$18,000,000 en 1974-75.

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévisions des gains ou pertes résultant de la modification																
Québec — Concluded — fin	Succession duties — Impôt sur les droits de succession: Reduction in payable succession duties applicable to all categories of heirs is increased from 20% to 40% — La détaxe sur l'impôt successoral applicable à toutes les catégories d'héritiers est portée de 20 % à 40 %.	January 1, 1975 — 1 ^{er} janvier 1975	No estimate of anticipated loss is available — L'estimation des pertes n'est pas connue.																
Ontario	Retail sales tax — Taxe de vente ou détail: 1. A range of household and personal hygiene items is exempted when purchased from a retail store for home consumption — Une gamme de produits domestiques et d'hygiène personnel est exemptée si elle est achetée à un magasin de vente au détail aux fins de consommation personnelle. 2. Footwear sold at a price of \$30 or less is exempted — Les chaussures de \$30 et moins sont exemptées. Mining tax — Impôt sur les mines: 1. Rate is changed from 15% to the following graduated rates — Le taux de 15 % est remplacé par l'échelle suivante: <table><tr><td>Mining profits — Bénéfices miniers</td><td>Marginal rate — Taux marginal %</td></tr><tr><td>Up to/jusqu'à \$100,000</td><td>0</td></tr><tr><td>\$ 100,000-\$1,000,000</td><td>15</td></tr><tr><td>1,000,000- 10,000,000</td><td>20</td></tr><tr><td>10,000,000- 20,000,000</td><td>25</td></tr><tr><td>20,000,000- 30,000,000</td><td>30</td></tr><tr><td>30,000,000- 40,000,000</td><td>35</td></tr><tr><td>over/plus de 40,000,000</td><td>40</td></tr></table> 2. All exploration and development expenses incurred in Ontario prior to the commencement of production are deductible in computing the mining tax — Toutes les dépenses d'exploration et d'implantation encourues en Ontario avant le début de la production peuvent être déduites lors du calcul de l'impôt sur les bénéfices miniers. Corporation income tax — Impôt sur le revenu des sociétés: 1. Abolition of the three-year exemption for new mines — L'exemption de 3 ans applicable aux nouvelles mines est abolie. 2. Disallowance of the deduction of mining taxes and mining royalties — L'impôt sur les bénéfices miniers et les royautés minières ne peuvent plus être déduits.	Mining profits — Bénéfices miniers	Marginal rate — Taux marginal %	Up to/jusqu'à \$100,000	0	\$ 100,000-\$1,000,000	15	1,000,000- 10,000,000	20	10,000,000- 20,000,000	25	20,000,000- 30,000,000	30	30,000,000- 40,000,000	35	over/plus de 40,000,000	40	April 9, 1974 — 9 avril 1974	Loss of \$28,000,000 in 1974-75 — Pertes de \$28,000,000 en 1974-75. Loss of \$15,000,000 in 1974-75 — Pertes de \$15,000,000 en 1974-75. Gain of \$125,000,000 in 1974-75 — Gain de \$125,000,000 en 1974-75.
Mining profits — Bénéfices miniers	Marginal rate — Taux marginal %																		
Up to/jusqu'à \$100,000	0																		
\$ 100,000-\$1,000,000	15																		
1,000,000- 10,000,000	20																		
10,000,000- 20,000,000	25																		
20,000,000- 30,000,000	30																		
30,000,000- 40,000,000	35																		
over/plus de 40,000,000	40																		

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévisions des gains ou pertes résultant de la modification
Ontario — Continued — suite	<p>3. Corporations whose principal business is not mining or petroleum will be permitted to deduct all mining exploration and development expenses incurred in Ontario against any income — Les sociétés dont l'activité principale n'est pas dans le domaine minier ou pétrolier pourront déduire de leurs revenus (de toutes sources) toutes les dépenses encourues en Ontario pour l'exploration et l'implantation dans le domaine minier.</p> <p>4. Provisions for accelerated depreciation for assets related to a new mine or a major expansion of an existing mine as defined in the Income Tax Act (Canada) is introduced — Un amortissement accéléré des actifs acquis pour l'exploitation d'une nouvelle mine ou pour l'expansion d'une mine déjà existante est prévu suivant des modalités identiques à la loi de l'impôt sur le revenu (Canada).</p> <p>5. Corporations which qualify for the federal small business reduction are entitled to an income tax credit equal to 5% of the increase in their taxable paid-up capital in Ontario limited to 50% of Ontario income tax payable to a maximum of \$3,000 — Les sociétés ayant droit à la réduction accordée aux petites entreprises par le gouvernement fédéral peuvent bénéficier d'un dégrèvement d'impôt sur le revenu égal à 5 % de l'augmentation de leur capital versé en Ontario. Le dégrèvement est limité à 50 % de l'impôt exigible en Ontario ou \$3,000.</p> <p>6. Special treatment for Venture Investment Corporations and Mortgage Investment Corporations — Traitement spécial accordé aux sociétés à capital de risque et aux sociétés de placements hypothécaires.</p>		
	Land transfer tax — Taxe sur les transferts de terrains: Non residents (corporation, association, trust, any person) are required to pay a rate of 20% instead of 6/10 of 1% — Les non-résidents (sociétés, association, société de fiducie, les individus) sont tenus de payer la taxe au taux de 20 % au lieu de 6/10 de 1 %.	April 10, 1974 — 10 avril 1974	Gain of \$60,000,000 in 1974-75 — Gain de \$60,000,000 en 1974-75
	Land speculation tax — Taxe contre la spéculation sur les terrains:	April 9, 1974 — 9 avril 1974	Gain of \$25,000,000 in 1974-75 — Gain de \$25,000,000 en 1974-75

Tax Changes by Province - Concluded

Modifications fiscales par province - fin

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost as a result of change — Prévisions des gains ou pertes résultant de la modification
Ontario — Concluded — fin	<p>1. The increase in value realized on the sale of all real property except a Canadian resource property is taxable at a rate of 50% over and above normal personal income tax and corporation income tax — La plus-value réalisée lors de la vente de toute propriété immobilière, sauf s'il s'agit d'un fonds de terre extractif est imposable à un taux de 50 %, en plus de l'impôt sur le revenu des particuliers ou des sociétés également exigible.</p> <p>2. A complex list of exemptions is provided for discriminating between speculation and normal transactions — Il y a une liste complexe d'exemptions prévues afin de ne viser que la spéculation.</p> <p>Succession duty — Impôt sur les droits de succession: The basic exemption of \$100,000 below which an estate is not taxable is increased to \$150,000 — L'exonération d'impôt sur les biens transmis est portée de \$100,000 à \$150,000.</p>	April 9, 1974 — 9 avril 1974	No estimate of revenue loss is available — L'estimation des pertes n'est pas connue.
Manitoba	<p>Retail sales tax — Taxe de vente au détail: Exemption on meals is increased from \$1.99 to \$3.00 — L'exemption applicable aux repas passe de \$1.99 à \$3.00.</p> <p>Amusement tax — Taxe sur les amusements: Repealed — Abolie</p>	<p>April 1, 1974 — 1^{er} avril 1974</p> <p>December 31, 1974 — 31 décembre 1974</p>	<p>Loss of \$500,000 in 1974-75 — Pertes de \$500,000 en 1974-75.</p> <p>No estimate of anticipated loss is available — L'estimation des pertes n'est pas connue.</p>
Saskatchewan	No change — Aucune modification.		
Alberta	<p>Fuel oil tax — Taxe sur les carburants: Rate is reduced by 5 cents per gallon — Le taux de la taxe est réduit de 5 cents le gallon.</p> <p>Health care premiums — Primes d'assurance-maladie: 1. Persons 65 years of age or over are exempted — Les personnes âgées de 65 ans et plus sont exemptées. 2. Persons with no taxable income are exempted — Les personnes dont le revenu imposable est nul sont exemptées.</p>	<p>April 1, 1974 — 1^{er} avril 1974</p> <p>July 1, 1974 — 1^{er} juillet 1974</p>	<p>Loss of \$35,000,000 in 1974-75 — Pertes de \$35,000,000 en 1974-75.</p> <p>Loss of \$1,000,000 in 1974-75 — Pertes de \$1,000,000 en 1974-75. Loss of \$1,500,000 in 1974-75 — Pertes de \$1,500,000 en 1974-75.</p>
British Columbia — Colombie-Britannique	Succession duty — Impôt sur les droits de succession: The basic exemption of \$2,000 below which an estate is not taxable is increased to \$5,000 — L'exonération d'impôt sur les biens transmis est portée de \$2,000 à \$5,000.		

Analysis of 1974-75 Estimates

Analyse des prévisions de 1974-1975

Revenue

Gross general revenue of all provinces and territories for the fiscal year ending March 31, 1975 is estimated at \$25,191.3 million, an increase of \$4,347.2 million or 20.9% over the corresponding estimate for the fiscal year ended March 31, 1974. Increases are estimated for all major categories with the largest, relatively speaking, of 28.2% being indicated for corporation income taxes, a natural consequence of the surge in earnings reported recently. The largest absolute increase \$1,111.9 million, is estimated for non-tax revenues from own sources, the greater part of this 27.8% increase over the previous year being attributable to an 85.6% rise in natural resource revenue particularly from oil and natural gas.

Personal income taxes (up \$984.1 million or 22.9%) continue the steady growth characteristic of the last decade while there are also large increases estimated for sales taxes (\$532.0 million or 19.2%), transfers from other levels of government (\$899.0 million or 18.1%) and other taxes (\$415.1 million or 17.5%). However, the increase estimated in motive fuel taxes (\$101.9 million or 7.6%) appears to be significantly below the general average.

The following table shows what increases or decreases are expected in the yields of the main revenue sources of the individual provinces in 1974-75, both in absolute and percentage terms:

Revenus

Les revenus généraux bruts de toutes les provinces et tous les territoires pour l'année financière se terminant le 31 mars 1975 sont estimés à \$25,191.3 millions, soit une augmentation de \$4,347.2 millions ou 20.9 % par rapport aux prévisions correspondantes de l'année financière se terminant le 31 mars 1974. Des hausses sont prévues pour toutes les grandes catégories, la plus importante, en termes relatifs, étant de 28.2 % au chapitre de l'impôt sur le revenu des sociétés. C'est la conséquence naturelle de l'augmentation des bénéfices déclarée récemment par ces sociétés. L'augmentation la plus importante par rapport à l'année précédente, soit \$1,111.9 millions, est celle prévue au chapitre des revenus non fiscaux de sources propres; la plus grande partie de cette augmentation de 27.8 % par rapport à l'année précédente est imputable à une hausse de 85.6 % des revenus au titre des ressources naturelles, en particulier pour le pétrole et le gaz naturel.

Les impôts sur le revenu des particuliers qui augmentent de \$984.1 millions, ou 22.9 % poursuivent la croissance continue qui a été leur caractéristique au cours de la dernière décennie, tandis que l'on prévoit de fortes augmentations des revenus au titre de la taxe de vente (\$532.0 millions, ou 19.2 %), des transferts des autres niveaux d'administration (\$899.0 millions, ou 18.1 %) et des autres impôts (\$415.1 millions, ou 17.5 %). Cependant, la hausse des revenus provenant de la taxe sur l'essence (\$101.9 millions, ou 7.6 %) semble être sensiblement inférieure à la moyenne générale.

Dans le tableau suivant figurent les augmentations et les diminutions prévues pour les principales sources de revenu dans chaque province en 1974-75, en chiffres absolus et en pourcentage:

Increase or Decrease in Provincial Revenue by Main Sources from 1973-74 to 1974-75

Hausse ou baisse des revenus provinciaux par ses principales sources entre 1973-74 et 1974-75

		Personal income tax — Impôt sur le revenu des particuliers	Corpor- ation income tax — Impôt sur le revenu des sociétés	General sales taxes — Taxes générale de vente	Motive fuel taxes — Taxes sur les carbu- rants	Health insur- ance premiums — Primes de services de santé	Other taxes — Autres impôts	Non-tax revenue from own sources — Revenus non fiscaux de sources propres	Trans- fers — Trans- ferts	Gross general revenue — Revenus généraux bruts
Newfoundland — Terre-Neuve	\$'000,000	14.4	5.4	24.4	3.4	—	3.6	21.5	50.4	123.1
	%	35.6	43.0	38.8	12.3	—	19.4	27.6	17.0	22.9
Prince Edward Island — Île-du- Prince-Édouard.	\$'000,000	2.0	0.5	3.1	1.0	—	0.3	3.1	14.8	24.7
	%	24.4	25.4	20.7	13.5	—	2.6	14.8	20.6	18.4
Nova Scotia — Nouvelle-Écosse	\$'000,000	21.1	7.5	9.0	5.8	—	6.3	14.8	86.1	150.7
	%	21.8	44.8	9.3	11.9	—	41.8	12.9	27.7	21.5
New Brunswick — Nouveau-Brunswick	\$'000,000	17.9	5.2	6.1	2.6	—	2.5	5.4	73.9	113.7
	%	25.5	43.4	8.0	6.5	—	4.0	6.7	25.7	18.1
Québec	\$'000,000	478.8	100.0	147.9	38.0	—	134.6	109.3	393.5	1,402.0
	%	28.4	38.5	18.3	10.6	—	15.6	12.4	27.6	22.3
Ontario	\$'000,000	252.0	59.0	223.0	59.0	15.0	256.6	212.7	102.7	1,180.2
	%	17.1	11.5	17.6	11.2	2.9	56.5	17.9	8.2	16.4
Manitoba	\$'000,000	28.8	14.8	29.9	— 6.3	— 4.7	3.1	57.0	41.3	164.1
	%	17.2	33.1	30.9	— 14.3	— 100.0	6.8	38.1	14.4	19.3
Saskatchewan	\$'000,000	25.0	12.5	27.5	5.5	— 15.1	4.9	41.9	0.8	103.1
	%	24.5	63.3	33.5	9.5	— 100.0	— 22.8	20.1	0.3	12.9
Alberta	\$'000,000	57.6	42.2	—	— 20.2	— 4.0	7.8	430.9	61.3	575.7
	%	21.1	50.4	—	— 25.7	— 7.8	14.3	57.5	20.3	35.2
British Columbia — Colombie- Britannique.	\$'000,000	86.7	55.8	61.0	11.6	4.0	— 0.5	211.9	66.9	497.5
	%	22.6	51.1	22.6	9.5	4.8	— 0.3	41.4	20.6	25.4
Yukon	\$'000,000	—	—	—	—	0.1	0.3	1.0	1.7	3.3
	%	—	—	—	3.3	17.4	18.1	16.2	5.7	7.9
Northwest Territories — Terri- toires du Nord-Ouest.	\$'000,000	—	—	—	1.4	—	0.1	2.3	5.3	9.1
	%	—	—	—	37.8	—	16.0	23.2	6.2	9.2
Total	\$'000,000	984.1	303.2	532.0	101.9	— 4.6	419.6	1,111.9	899.1	4,347.1
	%	22.9	28.2	19.2	7.6	— 0.7	24.7	27.8	18.1	20.9

Expenditure

Gross general expenditure of all provinces and territories for the fiscal year ending March 31, 1975 is estimated at \$25,854.5 million an increase of \$4,442.7 million or 20.7% over the corresponding estimate for the fiscal year ended March 31, 1974. Changes in the pattern of expenditures noted in previous years appear to be continuing. Thus, while health and education remain the largest expenditures absolutely at just over and just under \$6.5 billion each, their rates of increase are significantly below average at 13.7% and 14.7% respectively. The highest growth rate in a major category appears to belong to social welfare expenditures. As noted earlier, a change in concepts involving the treatment of tax credits has resulted in a very large increase in this year's estimate over last year's; however, even when 1973-74 estimates are reclassified in conformity with the new concepts expenditure in this category is estimated to increase by \$743.1 million or 28.1%. Large increases also appear in transportation and communications (up \$420.1 million or 21.5%) and general government (up \$385.4 million or 5.2%); this latter category, however, may be inflated by amounts set aside for anticipated wage and salary increases which are not allocated to specific functions in the budgets. By contrast, it is noteworthy that the estimated increase in debt charges (excluding retirements) at \$187.7 million or 14.4% is significantly below average.

The following table shows what increases are expected in outlays on the main expenditure functions of the individual provinces in 1974-75, both in absolute and percentage terms:

Dépenses

Les dépenses générales brutes de toutes les provinces et tous les territoires pour l'année financière se terminant le 31 mars 1975 sont estimées à \$25,854.5 millions, soit une augmentation de \$4,442.7 millions, ou 20.7 %, par rapport à l'estimation correspondante pour l'année financière se terminant le 31 mars 1974. Les tendances observées dans les dépenses des années précédentes semblent se poursuivre cette année. C'est ainsi qu'en chiffres absolus, la santé et l'éducation continuent de représenter la plus grande partie du budget, avec un peu plus de \$6.5 milliards dans chaque cas, mais leurs taux d'accroissement respectifs de 13.7 % et de 14.7 % sont sensiblement inférieurs à la moyenne. Le plus fort taux de croissance pour les principales catégories du budget des dépenses semble être celui afférent au bien-être social. Comme on l'a signalé auparavant, un changement de concepts relatif au traitement des crédits fiscaux a été à l'origine d'une très forte augmentation du budget de cette année comparativement à celui de l'année précédente; cependant, même si le budget des dépenses de 1973-74 est reclassé en fonction du nouveau concept des dépenses pour cette catégorie, on estime qu'il augmentera de \$743.1 millions ou 28.1 %. De fortes hausses caractérisent également les transports et communications (\$420.1 millions, ou 21.5 %) et les dépenses publiques générales (\$385.4 millions, ou 5.2 %) cette dernière catégorie, cependant, peut être gonflée par les sommes mises en réserve en prévision de hausses de rémunération éventuelles auxquelles on n'attribue pas de fonctions spécifiques dans le budget. Par contre, il convient de noter que la hausse estimative au titre du service de la dette (sauf les retraits), soit \$187.7 millions ou 14.4 %, est sensiblement inférieure à la moyenne.

Dans le tableau suivant figurent les augmentations prévues des dépenses par principales fonctions pour chaque province en 1974-75, en chiffres absolus et en pourcentage:

Increase or Decrease in Provincial Expenditure by Main Function from 1973-74 to 1974-75

Haussse ou baisse des dépenses provinciales par ses principales fonctions entre 1973-74 et 1974-75

	Education	Health — Santé	Social wel- fare(1) — Bien- être social(1)	Trans- port- ation and communi- cations — Trans- ports et communi- cations	Debt charges — Service de la dette	Other expendi- tures(1) — Autres dépenses(1)	Gross general expendi- tures — Dépenses générales brutes
Newfoundland — Terre-Neuve	\$'000,000	34.1	22.5	9.4	10.0	11.3	41.9
	%	21.0	17.8	14.9	14.8	16.2	31.6
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	4.7	3.4	3.1	3.6	1.4	7.6
	%	12.8	13.7	28.4	30.0	15.6	23.2
Nova Scotia — Nouvelle-Écosse	\$'000,000	46.1	43.3	23.4	6.5	4.9	66.5
	%	26.3	25.2	36.7	8.1	6.0	51.6
New Brunswick — Nouveau-Brunswick	\$'000,000	26.8	11.7	15.7	27.4	1.0	42.9
	%	14.4	7.8	23.0	38.5	2.3	29.5
Québec	\$'000,000	315.9	179.8	192.9	105.4	46.2	388.4
	%	20.0	10.9	21.9	19.0	15.1	32.4
Ontario	\$'000,000	216.8	238.2	311.8	114.0	86.8	362.4
	%	10.5	10.8	38.5	17.5	16.0	26.9
Manitoba	\$'000,000	19.5	38.9	26.8	27.7	9.6	85.0
	%	9.0	15.9	19.5	36.4	18.4	42.6
Alberta	\$'000,000	30.9	24.3	21.0	18.1	11.8	91.1
	%	17.0	11.8	20.1	19.8	28.3	56.4
Saskatchewan	\$'000,000	49.1	72.7	74.0	59.2	6.3	178.1
	%	10.7	15.8	36.4	49.3	5.9	49.5
British Columbia — Colombie-Britannique	\$'000,000	66.3	151.8	64.6	43.6	7.0	202.0
	%	16.4	29.0	22.8	20.2	17.0	44.7
Yukon	\$'000,000	— 0.2	0.8	0.1	3.2	0.3	4.3
	%	— 2.0	5.0	4.3	25.6	16.7	30.9
Northwest Territories — Territoires du Nord-Ouest	\$'000,000	2.1	1.7	0.3	1.3	1.2	20.4
	%	7.0	18.1	4.5	52.0	25.0	33.9
Total	\$'000,000	812.1	789.1	743.1	420.0	187.8	1,490.6
	%	14.7	13.7	28.1	21.5	14.4	35.3

) The 1973-74 figures were adjusted to allow a valid comparison of 1973-74 and 1974-75 figures. See tax credits. — Des corrections ont été apportées aux chiffres de 1973-74 afin de permettre la comparaison des dépenses pour 1973-74 et 1974-75. Voir crédits d'impôts.

Present Federal-Provincial Fiscal Arrangements

Sharing of tax fields - Under the arrangements which prevailed between 1962 and 1972, the federal government partially withdrew from the income and estate tax fields to allow for the imposition of corresponding provincial levies.(1) The mechanism used in the process consisted in abating by a given percentage, federal tax otherwise payable, thus making it possible for the province to impose corresponding taxes equal to or somewhat higher than the abatement provided. Under the present arrangements, the abatement mechanism has largely been abandoned as far as personal income tax is concerned. In this field, it exists only to help provide fiscal compensation to Quebec for having assumed full responsibility for programs which, in the other provinces, are financed partially or entirely by the federal government; the Quebec abatement is equal to 24 percentage points of the federal personal income tax. In the other provinces, provincial personal income tax is expressed as a percentage of federal personal income tax, but there is no abatement of the federal levy.(1) Under the present fiscal arrangements, the federal government maintains the abatement which prevailed between 1967 and 1972 in the field of corporation income tax to facilitate the imposition of corresponding provincial levies. Thus, federal corporation income tax rates continue to be subject to an abatement of 10% in all provinces. The 1972-77 arrangements also maintain the situation that prevailed from 1967-72 with regard to the sharing of federal income tax on publicly owned power utilities and 95% of this revenue continues to be remitted to the provinces. A new feature of the new arrangements is that tax-sharing has been extended to the taxation of the undistributed profits of corporations; 20% of the federal receipts from this source is turned over to the provinces.

The new arrangements became operative on April 1, 1972 and will run until March 31, 1977. As part of these arrangements, the federal government has entered into tax collection agreements under which it collects the provincial personal income taxes for all provinces except Quebec, the provincial corporation income taxes for all provinces except Ontario and Quebec, the provincial gift taxes for all provinces except Quebec and Alberta, and the provincial succession duties for the four Maritime Provinces and for Manitoba and Saskatchewan.(2)

Equalization - The equalization formula for 1967-72 took into account 16 provincial income sources while the formula for 1972-77 is now based on 19 sources. The 1973 Federal Government Budget Speech indicated that a 20th source is to be added to the formula - municipal taxes imposed for school purposes. For each income source a base was chosen which is as close as possible to the actual base of the income source in all provinces. The percentage of the total base attributed to a particular province was to be calculated along with the percentage of the population in that province. The difference between the percentage of the base and the percentage of the population multiplied by the total income in all provinces from a particular source gives the equalization payment for the income source in the province. The total equalization payment for the province was the sum of the payments for each income source. In two cases, the actual income was

Arrangements fiscaux entre le gouvernement fédéral et les provinces

Partage du champ d'imposition - En vertu des arrangements qui étaient en vigueur entre 1962 et 1972, le gouvernement fédéral s'est retiré partiellement des domaines de l'impôt sur le revenu et sur les biens transmis par décès afin de permettre aux provinces de percevoir des impôts dans ces domaines(1). Cela a été réalisé par voie de dégrèvements à un taux donné sur l'impôt fédéral autrement exigible, ce qui permettait aux provinces de percevoir un impôt égal ou quelque peu supérieur au dégrèvement accordé. En vertu des arrangements actuels, la méthode du dégrèvement a été presque entièrement abandonnée en matière d'impôt sur le revenu des particuliers. Dans ce domaine, le dégrèvement n'existe plus que dans le but de fournir une compensation financière au Québec qui a la pleine responsabilité des programmes partiellement ou entièrement financés par le gouvernement fédéral dans les autres provinces; le dégrèvement du Québec équivaut à 24 points de pourcentage de l'impôt fédéral sur le revenu des particuliers. Dans les autres provinces, l'impôt provincial sur le revenu des particuliers est exprimé en pourcentage de l'impôt fédéral sur le revenu des particuliers mais il n'y a aucun dégrèvement de l'impôt fédéral(1). En vertu des arrangements fiscaux actuels, le gouvernement fédéral maintient le dégrèvement qui était en vigueur entre 1967 et 1972 dans le domaine de l'impôt sur le revenu des sociétés afin de faciliter aux provinces la perception des impôts. Par conséquent, les taux de l'impôt fédéral sur le revenu des sociétés continuent d'être assujettis à un dégrèvement de 10 % dans toutes les provinces. Les arrangements de 1972-77 maintiennent également en vigueur les conditions de 1967-72 en ce qui concerne le partage de l'impôt fédéral sur le revenu des services publics d'électricité, dont 95 % des recettes continuent à être reversées aux provinces. Parmi les nouvelles clauses des derniers arrangements, mentionnons que le partage de l'impôt à été étendu à l'imposition des bénéfices non répartis des sociétés, 20 % des recettes fédérales provenant de cette source sont reversées aux provinces.

Les nouveaux arrangements sont entrés en vigueur le 1^{er} avril 1972 et le demeureront jusqu'au 31 mars 1977. Ces arrangements prévoient que le gouvernement fédéral collectera l'impôt provincial sur le revenu des particuliers pour le compte de toutes les provinces sauf le Québec, l'impôt provincial sur le revenu des sociétés pour le compte de toutes les provinces sauf l'Ontario et le Québec, l'impôt provincial sur les dons pour le compte de toutes les provinces sauf le Québec et l'Alberta et les droits successoraux provinciaux pour le compte des quatre provinces maritimes, du Manitoba et de la Saskatchewan(2).

Péréquation - La formule de péréquation, pour la période 1967-72, tenait compte de 16 sources de revenu provincial tandis que la formule pour la période 1972-77 est fondée sur 19 sources. Le discours du budget présenté par le gouvernement fédéral pour l'année 1973-74 indique qu'une vingtième source sera considérée; les taxes municipales imposées pour les écoles locales. Pour chacune de ces sources on a choisi une base qui se rapproche le plus possible de la base effective qui la caractérise dans toutes les provinces. Le taux proportionnel attribué à chaque province par rapport à la base totale doit être calculé en fonction du pourcentage qui s'applique à l'ensemble de la population de la province en question. La différence entre le pourcentage par rapport à la base et le pourcentage de la population, multipliée par l'ensemble des revenus de toutes les provinces pour une source donnée, fixe le montant du versement de péréquation revenant à la province pour la source de revenu en question. La somme des paiements qui s'applique à toutes les sources de revenu constitue le versement

(1) The federal government also remitted to the provinces without succession duties, 75% of the estate tax collections in respect of decedents domiciled in those provinces. Under the federal tax reform which took effect on January 1, 1972, the rates of federal personal income tax were adjusted to take account of a provincial tax at the rate of 30.5% in all provinces.

(2) Alberta does not impose gift taxes or succession duties.

(1) Le gouvernement fédéral a également reversé aux provinces qui ne percevaient pas de droits successoraux 75 % de l'impôt prélevé sur les biens des personnes décédées qui demeuraient dans ces provinces. La révision de l'impôt fédéral, entrée en vigueur le 1^{er} janvier 1972, comporte un ajustement des taux de l'impôt fédéral sur le revenu des particuliers destiné à tenir compte dans toutes les provinces d'un taux d'impôt provincial de 30.5%.

(2) L'Alberta ne perçoit pas d'impôt sur les dons ni de droits sur les successions.

replaced by the average value. A three-year average of estate taxes and succession duty revenues, and a five-year average of sales of crown leases and rights on oil and natural gas lands revenues were used in lieu of actual revenues from these sources.

Stabilization - The federal government, by this stabilization formula, guarantees the provinces in which revenue drop below those received for the preceding year, a contribution intended to make up for the difference between the potential revenue of the latter year, based on the tax rates and structure of the preceding year, and the actual revenue. Total net general revenues of provinces, including equalization and other unconditional grants from the federal government, were used to determine payments.

Guaranteed Provincial Tax Revenues

The new Federal-Provincial Fiscal Arrangements Act provides for a five-year guarantee (1972-77) against potential loss as regards to fiscal revenues from corporate and personal income tax. To be eligible, provinces will have to bring their income tax acts in line with the federal act and will have to levy a provincial income tax at a rate giving them an income equivalent to what they would have obtained if under the rate of the former law.

Explanatory Comments

Tables 1 and 2 - Estimated Gross General Revenue and Expenditure

These tables combine the capital and current revenue and expenditure transactions of provincial and territorial government departments and of certain administrative or special funds, the operations of which are accounted for separately by provincial and territorial governments, but which perform functions generally related to the activities of government.

For more detailed information on the revenue and expenditure classifications which appear in the various tables of this publication, the reader is referred to the companion publication Provincial Government Finance - Revenue and Expenditure (Catalogue 68-207 annual 1970-71).

Table 1 shows "gross" general revenue by source while Table 2 shows "gross" general expenditure by function.

Oil and Gas Revenue

The following table indicates the details of oil and natural gas royalties and other revenues which are included under the caption Natural Resource revenue on Table 1, (item 12).

Oil and Natural Gas Revenue Revenus tirés du pétrole et du gaz

	Nfld. — T. N.	Ont.	Man.	Sask.	Alta. — Alb.	B.C. — C.-B.
	\$'000					
Oil royalties - Redevances des concessions pétrolières	—	—	10,400	30,200	415,000	21,000
Natural gas royalties - Redevances des concessions de gaz naturel	—	100	—	850	236,000	25,000
Other(1) - Autres(1)	6	2,000	30	14,114	159,054	32,000
Total	6	2,100	10,430	45,164	810,054	78,000

(1) Includes sales of crown leases and reservations on oil and natural gas lands. - Comprend les cessions des concessions de la Couronne et les droits de réserve sur les terrains relevant du pétrole et du gaz naturel.

total de péréquation pour la province. Dans deux cas, le revenu moyen remplace le revenu effectif, c'est-à-dire que l'on prend une moyenne de trois ans des impôts sur les biens transmis par décès et des droits successoraux et une moyenne de 5 ans du produit des baux de la Couronne et des droits sur le revenu des gisements de gaz et de pétrole au lieu des revenus réels produits par ces sources.

Stabilisation - Par cette formule de stabilisation, le gouvernement fédéral garantit aux provinces dont les revenus fléchissent en dessous de ceux reçus pour l'année précédente, une subvention pour combler l'écart entre les revenus potentiels de la seconde année, basée sur le taux et la structure des impôts de l'année précédente, et les revenus réels. Pour déterminer les paiements, on fait appel aux revenus généraux nets des provinces, à l'inclusion de la péréquation et de toutes les subventions inconditionnelles du gouvernement fédéral.

Garantie des revenus fiscaux provinciaux

La nouvelle Loi sur les arrangements fiscaux prévoit une garantie d'une durée de cinq ans (1972-77) contre toute perte possible quant aux revenus fiscaux provenant des impôts sur le revenu des sociétés et des particuliers. Pour être éligible à cette clause, les provinces devront modifier leurs lois de l'impôt sur le revenu pour qu'elles correspondent à la loi fédérale et devront imposer un taux provincial d'impôt assurant un revenu équivalent à celui qui aurait été produit en utilisant le taux en vigueur sous l'ancienne loi.

Texte explicatif

Tableaux 1 et 2 - Revenus prévisionnels généraux bruts et dépenses prévisionnelles générales brutes

Ces tableaux comprennent l'ensemble des revenus de nature capitale et de nature courante des ministères provinciaux et territoriaux et de certains fonds administratifs ou spéciaux dont les opérations sont prises en compte séparément par les administrations provinciales et territoriales mais dont les fonctions sont généralement reliées aux activités de l'administration publique.

Pour plus de détails sur le classement des revenus et des dépenses qui figurent dans les tableaux du présent bulletin, le lecteur est prié de consulter la publication qui lui fait pendant et qui s'intitule; Finance des administrations provinciales - Revenus et dépenses (annuel, no 68-207F au catalogue 1970-71)

Le tableau 1 représente les revenus généraux "bruts" par source tandis que le tableau 2 représente les dépenses générales "brutes" par fonction.

Revenus tirés du pétrole et du gaz

Le tableau suivant contient le détail des revenus tirés du pétrole et du gaz. Ces revenus font partie des Revenus des ressources naturelles, item 12 au tableau 1.

Tables 3 and 4 - Reconciliation of Provincial Estimated Revenue and Expenditure with Estimated Gross General Revenue and Expenditure

In order to achieve a measure of interprovincial comparability certain adjustments have been made. These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial estimates and budget speeches and gross general revenue and gross general expenditure appearing in this publication.

Tableaux 3 et 4 - Rapprochement des revenus prévisionnels généraux bruts et des dépenses prévisionnelles générales brutes avec les revenus et les dépenses prévisionnels provinciaux

Afin de pouvoir comparer les provinces, il a fallu procéder à certains ajustements. Ces tableaux illustrent la différence entre les revenus et les dépenses courantes figurant dans les estimations provinciales et territoriales et les discours du budget et les revenus généraux bruts et les dépenses générales brutes de la présente publication.

Table 5 - Economic Classification of Estimated Gross General Revenue

This table classifies the estimated gross general revenue as presented in Table 1 by source as understood for purposes of the System of National Accounts. The economic sources of government revenue used in the system are direct and indirect taxes, transfers from persons, business and other levels of government, and investment income. For further information on these sources please refer to publication 68-207 Provincial Government Finance - Revenue and Expenditure.

Tableau 5 - Classification économique des revenus prévisionnels généraux bruts

Ce tableau classe les prévisions de revenus généraux bruts tel que présentés au tableau 1, d'après la source, selon la comptabilité nationale. Les sources économiques des revenus gouvernementaux utilisées dans la comptabilité nationale sont les impôts directs et indirects, les transferts provenant des particuliers, des entreprises et des autres niveaux de l'administration publique et les revenus de placements. Pour plus de détails sur ces sources, on peut consulter le bulletin intitulé: Finance des administrations provinciales - Revenus et dépenses (n° 68-207F au catalogue).

Table 6 - Economic Classification of Estimated Gross General Expenditure

This table classifies the estimated gross general expenditure as presented in Table 2 by economic object as understood for purposes of the System of National Accounts. The economic objects of government expenditure used in the system are goods and services, (including salaries and wages) and transfers to persons, business and other levels of government. For further information on these objects, please refer to publication 68-207 Provincial Government Finance - Revenue and Expenditure.

Tableau 6 - Classification économique des dépenses prévisionnelles générales brutes

Ce tableau classe les prévisions des dépenses générales brutes présentées au tableau 2, par poste économique, selon la comptabilité nationale. Les postes des dépenses de l'État utilisés dans la comptabilité nationale sont les biens et services, (y compris les rémunérations), et les transferts aux particuliers, aux entreprises et aux autres niveaux de l'administration publique. Pour plus de détails sur ces postes on peut consulter le bulletin intitulé: Finance des administrations provinciales - Revenus et dépenses (n° 68-207 au catalogue).

Tax Credits

In 1973-74, the Financial Management Series treated tax credits deducted from income tax as expenditure on housing. This position was revised recently: the function Social Welfare, sub-function tax credits and rebates now includes property tax, sales tax and pensioner credits deducted from income tax. This sub-function also includes subsidies in reduction of property taxes.

Les crédits d'impôts

En 1973-74, la série de la Gestion financière traitait provisoirement les crédits d'impôt sur le revenu comme une dépense sur le logement. Cette position a été révisée depuis: les crédits d'impôt sur le revenu en regard de l'impôt foncier de la taxe de vente et les crédits auxquels ont droit les personnes âgées sont regroupés sous la fonction Bien-être, sous-fonction crédits et réductions d'impôt. Cette sous-fonction comprend également les subventions aux fins d'alléger le fardeau de l'impôt foncier.

NOTE

Data incorporated in this publication are derived from a number of sources, primarily provincial and territorial budgets and estimates of certain items made by the Federal government. Variations in concepts and differences arising from the fact that estimates are made at different times have been eliminated as far as possible. However, in some cases these differences cannot be reconciled. Consequently caution should be exercised in analysing data presented here.

NOTA

Les données présentées ici proviennent d'un grand nombre de sources, en particulier des budgets et des estimations de certains postes des provinces et territoires établis par l'administration fédérale. Les différences de concept et les divergences imputables au fait que les budgets sont établis à des périodes différentes ont été éliminées dans la mesure du possible. Cependant, dans certains cas, ces différences ne peuvent être rapprochées. Il faut donc analyser avec prudence les données présentées ici.

TABLE 1. Estimated Gross General Revenue for Fiscal Year Ending March 31, 1975

No.	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
	Taxes:							
1	Personal income taxes(1)	54,563	10,114	117,802	88,183	2,166,727(3)	1,723,954	196,698
2	Corporation income taxes(2)	17,922	2,358	24,545	17,438	360,000	574,000	59,742
3	General sales taxes	87,210	17,772	106,837	82,828	956,355	1,487,000	126,825
4	Motive fuel taxes	31,186	8,374	55,332	43,217	397,062	585,000	44,661
5	Tobacco taxes	9,500	1,155	—	6,667	81,695	103,000	13,819
6	Taxes on estates, successions and gifts	800	—	10	2,500	40,000	76,100	4,006
7	Health insurance premiums	—	—	—	—	—	535,000	—
8	Social insurance levies	8,500	1,005	16,000	9,700	120,000	220,000	16,000
9	Universal pension plan levies	—	—	—	—	394,000	—	—
10	Other taxes(4)	3,695	7,099	5,005	44,413	361,106	312,206	14,860
11	Total, taxes	213,376	47,877	325,531	294,946	4,876,945	5,616,260	476,605
12	Natural resource revenue	11,016	297	3,098	6,821	76,703	153,891	48,659
13	Privileges, licences and permits	19,796	2,407	19,027	14,325	203,622	293,708	26,027
14	Sales of goods and services	24,529	11,623	20,657	16,418	117,622	182,227	28,030
15	Return on investments:							
16	Liquor board profits	13,500	4,751	39,659	29,100	143,973	234,000	37,170
17	Other enterprises	—	—	—	—	48,000	—	—
18	Interest and other returns on investments	23,187	4,874	45,346	13,678	298,253	463,678	63,720
18	Total, return on investments	36,687	9,625	85,005	42,778	490,226	697,678	100,890
19	Other revenue from own sources:							
20	Contributions to non-trusted public service and teachers' pension plans	6,642	—	40	3,877	83,107	37,171	4,000
21	Other	1,147	267	1,350	1,545	17,420	37,760	2,890
21	Total, other revenue from own sources	7,789	267	1,390	5,422	100,527	74,931	2,930
22	Total, gross general revenue from own sources	313,193	72,096	454,708	380,710	5,865,645	7,018,695	683,150
23	General purpose transfers from the federal government and its enterprises:(5)							
24	Statutory subsidies	9,708	657	2,174	1,800	4,500	5,004	2,140
25	Share of federal income tax on privately owned public power utilities	1,700	500	—	—	4,400	13,100	400
26	Share of federal tax on corporation undistributed income	200	100	700	300	3,200	8,200	600
27	Share of federal estate tax	—	—	1,000	—	1,250	900	—
28	Equalization	181,471	42,243	207,875	176,770	910,464	—	130,860
29	Established programs	—	—	—	—	229,400	—	—
30	Grants-in-lieu of taxes	—	—	—	—	—	—	—
31	Other	—	—	—	—	88,950	—	—
31	Total, general purpose transfers	193,079	43,500	211,749	178,870	1,064,264	27,204	134,000
32	Specific purpose transfers from other levels of government and their enterprises:							
33	From the federal government:							
34	Transportation and communications	18,167	—	11,925	18,700	58,518	1,600	3,770
35	Health	65,529	11,211	89,464	72,662	222,742	870,115	103,670
36	Social welfare	31,733	6,750	32,286	35,848	100	247,826	47,400
37	Education	12,683	4,937	31,760	11,609	266,268	174,091	21,950
38	Natural resources	10,645	90	3,883	1,832	5,982	1,409	1,670
39	Other functions	15,730	20,170	16,249	40,218	198,049	31,519	12,850
38	Sub-total	154,487	43,158	185,567	180,869	751,659	1,326,560	191,340
39	From local governments and their enterprises	34	4	290	2,000	2,822	3,172	3,440
40	Total, specific purpose transfers	154,521	43,162	185,857	182,869	754,481	1,329,732	194,800
41	Total, transfers	347,600	86,662	397,606	361,739	1,818,745	1,356,936	328,800
42	Gross general revenue	660,793	158,758	852,314	742,449	7,684,390	8,375,631	1,011,900

(1) Collected by the federal government for all provinces except Quebec. Estimates supplied by the federal Department of Finance for all provinces except Quebec.

(2) Collected by the federal government for all provinces except Ontario and Quebec. Estimates supplied by the federal Department of Finance for all provinces except Ontario and Quebec.

(3) Includes \$146.7 million which is the estimated 1974-75 revenue from the tax paid by individuals towards medicare.

(4) Includes, payroll tax; taxes on insurance premiums — fire and general; other taxes on corporations and businesses; real property taxes; alcoholic beverage taxes; taxes on amusements and admissions to places of entertainment; taxes on commodities and services; other.

(5) Estimates supplied by federal Department of Finance.

(6) Represents subsidies and special compensation in lieu of imposing certain taxes.

TABLEAU 1. Revenus prévisionnels généraux bruts; pour l'année financière se terminant le 31 mars 1975

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N°
thousands of dollars — milliers de dollars								
127,311	330,995	470,701	5,287,048	—	—	5,287,048	Impôts:	
32,333	125,892	165,143	1,379,373	—	—	1,379,373	Impôts sur le revenu des particuliers(1)	1
109,550	—	330,606	3,304,983	—	—	3,304,983	Impôts sur le revenu des sociétés(2)	2
63,190	78,344	133,278	1,439,644	2,738	5,100	1,447,482	Taxes générales de vente	3
7,010	14,577	21,397	258,820	—	—	258,820	Taxes sur les carburants	4
4,000	—	25,000	152,410	—	—	152,410	Taxes sur le tabac	5
—	51,000	88,000	674,000	1,044	—	675,044	Taxes sur les biens transmis par décès, les successions et les dons.	6
9,800	33,500	58,000	492,505	—	—	492,505	Primes de services de santé	7
—	—	—	394,000	—	—	394,000	Impôts au titre de l'assurance sociale	8
5,273	14,538	50,344	818,539	1,962	487	820,988	Prélèvements au titre des régimes de pension universel	9
358,467	648,846	1,342,469	14,201,322	5,744	5,587	14,212,653	Autres impôts(4)	10
76,818	807,256	354,189	1,538,748	215	359	1,539,322	Total, impôts	11
20,455	39,600	60,269	699,236	1,246	818	701,300	Revenu au titre des ressources naturelles	12
30,701	53,329	90,758	575,894	1,969	6,775	584,638	Privilèges, licences et permis	13
40,590	87,900	106,380	737,023	2,744	3,942	743,709	Vente de biens et services	14
9,500	6,000	—	63,500	—	—	63,500	Revenus de placements:	
63,797	120,403	107,968	1,204,906	1,097	552	1,206,555	Bénéfices des régies des alcools	15
113,887	214,303	214,348	2,005,429	3,841	4,494	2,013,764	Autres entreprises	16
4,121	59,455	—	194,460	—	—	194,460	Intérêts et les autres revenus de placements	17
4,200	6,520	4,504	77,605	70	61	77,736	Total, revenus de placements	18
8,321	65,975	4,504	272,065	70	61	272,196	Autres revenus de sources propres:	
608,649	1,829,309	2,066,537	19,200,694	13,085	18,094	19,323,873	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
2,122	3,072	2,100	33,279	—	—	33,279	Autres	20
—	11,900	1,200	33,200	220	—	33,420	Total, autres revenus de sources propres	21
400	1,200	3,100	18,000	—	—	18,000	Total, revenu général brut de sources propres	22
—	1	—	3,151	—	—	3,151	Transferts de nature générale d'autres niveaux de l'administration publique fédérale et de ses entreprises(5):	
101,027	—	—	1,750,717	—	—	1,750,717	Subventions statutaires	23
—	—	—	229,400	—	—	229,400	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
—	—	760	760	—	—	760	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
—	—	—	88,950	10,849(6)	68,556(6)	9,545	Part de l'impôt fédéral sur les biens transmis par décès	26
103,549	16,173	7,160	1,979,557	11,069	68,556	2,059,182	Péréquation	27
160	5,035	760	118,641	11,769	2,743	133,153	Programmes établis	28
96,539	205,417	221,540	1,958,894	2,081	6,026	1,967,001	Subventions en remplacement d'impôt	29
45,942	69,231	91,200	608,321	1,033	3,357	612,711	Autres	30
25,702	1,193	36,860	587,098	750	—	587,848	Total, transferts de nature générale	31
60	—	2,660	28,199	—	—	28,199	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
18,211	66,865	15,600	435,462	4,324	9,666	449,452	Transferts de l'administration publique fédérale:	
186,614	347,741	368,620	3,736,615	19,957	21,792	3,778,364	Transports et communications	32
2,080	100	15,500	29,468	280	82	29,830	Santé	33
188,694	347,841	384,120	3,766,083	20,237	21,874	3,808,194	Bien-être social	34
292,243	364,014	391,280	5,745,640	31,306	90,430	5,867,376	Éducation	35
900,892	2,193,323	2,457,817	25,038,334	44,391	108,524	25,191,249	Ressources naturelles	36
—	—	—	—	—	—	—	Autres fonctions	37
—	—	—	—	—	—	—	Total partiel	38
—	—	—	—	—	—	—	Transferts des administrations publiques locales et de leurs entreprises.	39
—	—	—	—	—	—	—	Total, transferts à usage précis	40
—	—	—	—	—	—	—	Total, transferts	41
—	—	—	—	—	—	—	Revenus généraux bruts	42

- (1) Perçus par l'administration publique fédérale pour toutes les provinces, sauf le Québec. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Québec exceptée.
- (2) Perçus par l'administration publique fédérale pour toutes les provinces, sauf l'Ontario et le Québec. Prévisions fournies par le ministère fédéral des Finances pour toutes les provinces, Ontario et Québec exceptées.
- (3) Comprend les recettes estimatives pour 1974-75 provenant des cotisations des particuliers au régime d'assurance-maladie, soit \$146,7 millions.
- (4) Comprend l'impôt de feuille de paie, les taxes sur le revenu de primes des compagnies d'assurance-incendie et générale, les taxes de tout autre nature sur les sociétés et les entreprises, les impôts immobiliers, les taxes sur les boissons alcooliques, les taxes sur les spectacles et les billets d'entrée, les taxes sur les autres biens et services, les autres impôts.
- (5) Prévisions fournies par le ministère fédéral des Finances.
- (6) Représente les subventions et les compensations spéciales en remplacement des impositions de taxes.

TABLE 2. Estimated Gross General Expenditure for the Fiscal Year Ending March 31, 1975

No.	Function	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	General government	26,138	8,500	52,636	55,659	372,356	419,399	79,952
2	Protection of persons and property	18,069	3,709	25,810	16,323	245,141	356,553	38,614
3	Transportation and communications	77,530	15,626	86,937	98,549	661,318	766,111	103,706
4	Health	149,168	28,178	215,309	162,014	1,823,508	2,451,198	283,547
5	Social welfare(1)	72,595	13,985	87,096	85,319	1,085,197	1,122,064	163,854
6	Education	196,610	41,259	221,602	213,104	1,892,740	2,284,021	235,562
7	Natural resources	27,082	1,784	26,262	12,940	108,228	135,579	26,353
8	Agriculture, trade and industry, and tourism	31,482	14,610	27,599	20,618	218,044	93,709	53,414
9	Environment	9,446	2,401	9,406	2,814	32,155	176,749	9,575
10	Recreation and culture	18,238	1,997	16,302	6,692	69,865	101,093	22,561
11	Labour and employment, and immigration	582	161	719	1,837	30,569	8,130	3,789
12	Housing	3,175	3,000	10,681	—	65,293	97,220	7,119
13	Supervision and development of regions and localities	15,438	2,099	16,441	63,807	108,508	49,267	22,765
14	Research establishments	—	830	1,350	—	—	6,200	—
15	General purpose transfers to other levels of government	5,038	965	4,684	—	323,874	265,656	20,181
16	Transfers to own enterprises	19,842	276	4,596	5,874	—	—	288
17	Debt charges	80,917	10,380	86,477	45,000	351,310	629,506	61,678
18	Other	8	—	—	—	—	—	—
19	Gross general expenditure	751,358	149,760	893,907	790,550	7,388,106	8,962,455	1,132,958

(1) Includes Tax Credits and Rebates for: N.S. 12,750; N.B. 1,024; Qué. 8,300; Ont. 332,000; Man. 50,000; Alta. 77,559; B.C. 21,300.

TABLE 3. Reconciliation of Estimated Gross General Revenue with Provincial Estimated Revenue for the Fiscal Year Ending March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Ordinary revenue per provincial accounts	562,249	143,198	798,700	702,498	5,864,972	7,715,539	834,489
	To arrive at gross general revenue:							
	Add:							
2	Revenue of special funds	89,919	37,549	29,687	64,191	1,412,073	660,335	350,566
3	Capital account revenue	57,111	2,430	23,089	42,347	—	—	3,515
4	Revenue deducted from expenditure	—	—	8,559	—	592,344	—	51,156
5	Expenditure deducted from revenue	1,896	855	—	1,355	22,218	305,000	2,708
6	Adjustments to liquor board profits	—	—	—	—	—	—	—
7	Adjustments under Federal-Provincial Fiscal Arrangements Act	— 3,896	6,048	— 3,516	— 309	175,394	44,754	12,707
8	Other	—	—	—	—	—	—	—
9	Total additions	145,030	46,882	57,819	107,584	2,202,029	1,010,089	420,652
	Deduct:							
10	Recoveries of current year's expenditure included in revenue	6,467	—	2,863	24,114	99,244	446	561
11	Refunds of current year revenue included in expenditure	1,443	260	— 15	—	—	—	—
12	Revenue of profits of working capital funds offset against expenditure	—	—	348	—	—	—	—
13	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	—	—	—	—
14	Non-revenue and surplus receipts	5,012	5	194	1,666	13,322	6,557	33,311
15	Intra-government transactions	33,564	31,057	815	41,853	146,482	342,994	209,302
16	Adjustments under Federal-Provincial Fiscal Arrangements Act	—	—	—	—	—	—	—
17	Other	—	—	—	—	123,563	—	—
18	Total deductions	46,486	31,322	4,205	67,633	382,611	349,997	243,174
19	Gross general revenue	660,793	158,758	852,314	742,449	7,684,390	8,375,631	1,011,967

TABLEAU 2. Dépenses prévisionnelles générales brutes; pour l'année financière se terminant le 31 mars 1975

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	No
thousands of dollars — milliers de dollars								
46,955	230,526	134,761	1,426,882	7,429	45,168	1,479,479	Administration publique générale	1
28,570	65,676	86,106	884,571	4,203	5,394	894,168	Protection des personnes et des biens	2
109,451	179,269	259,291	2,357,788	15,679	3,750	2,377,217	Transports et communications	3
231,057	533,694	675,988	6,553,661	4,788	11,140	6,569,589	Santé	4
125,653	277,083	348,001	3,380,847	2,371	6,945	3,390,163	Bien-être social(1)	5
212,785	506,763	471,695	6,276,141	9,783	32,223	6,318,147	Éducation	6
17,961	54,191	99,394	509,774	417	2,112	512,303	Ressources naturelles	7
62,098	61,322	39,630	622,526	862	5,285	628,673	Agriculture, commerce et industrie, et tourisme	8
7,314	13,309	3,599	266,768	571	3,380	270,719	Environnement	9
12,028	28,722	37,993	315,491	798	1,721	318,010	Loisirs et culture	10
854	10,221	4,588	61,450	—	433	61,883	Main-d'oeuvre, population active et immigration	11
41,360	1,000	173,069	401,917	2,900	7,242	412,059	Logement	12
13,374	17,804	7,208	316,711	1,462	9,789	327,962	Surveillance et mise en valeur des régions et des localités ...	13
2,565	4,822	—	15,767	—	—	15,767	Établissements de recherches	14
10,391	44,100	67,600	742,489	784	—	743,273	Transferts de nature générale aux administrations publiques locales.	15
9,172	6,163	—	46,211	—	—	46,211	Transferts à ses propres entreprises	16
53,538	113,152	48,087	1,480,045	2,779	6,011	1,488,835	Service de la dette	17
—	—	—	8	—	—	8	Autres	18
985,126	2,147,817	2,457,010	25,659,047	54,826	140,593	25,854,466	Dépenses générales brutes	19

(1) Comprend les crédits et les réductions d'impôt pour: N.-É. 12,750; N.-B. 1,024; Qué. 8,300; Ont. 332,000; Man. 50,000; Alb. 77,559; C.-B. 21,300.

TABLEAU 3. Rapprochement des revenus prévisionnels généraux bruts avec les revenus prévisionnels provinciaux pour l'année financière se terminant le 31 mars 1975

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		No
thousands of dollars — milliers de dollars								
900,959	1,918,134	2,177,742	21,618,480	35,848	109,208	21,763,536	Revenus ordinaires (comptes provinciaux)	1
Pour obtenir les revenus généraux bruts:								
Plus:								
275,122	901,929	343,821	4,165,192	350	—	4,165,542	Revenus des fonds spéciaux	2
—	65,562	—	194,054	13,208	35,246	242,508	Revenus du compte de capital	3
—	—	19,944	672,003	420	—	672,423	Revenus déduits des dépenses	4
3,150	9,229	7,600	354,011	—	—	354,011	Dépenses déduites des revenus	5
—	—	—	—	—	—	—	Ajustements aux bénéfices des régies des alcools	6
— 68,523	16,955	30,622	210,236	— 85	—	210,151	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces.	7
—	—	—	—	—	—	—	Autres	8
209,749	993,675	401,987	5,595,496	13,893	35,246	5,644,635	Total, additions	9
Moins:								
1,780	4,065	3,250	142,790	—	31	142,821	Remboursement des dépenses de l'année observée inscrit aux revenus.	10
1,079	—	—	2,767	—	—	2,767	Remboursement des revenus de l'année observée inscrit aux dépenses.	11
918	100	—	1,366	—	—	1,366	Revenus ou bénéfices des fonds de roulement déduits des dépenses.	12
—	—	—	—	25	628	653	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette.	13
350	54,972	13,112	128,501	5,325	35,271	169,097	Rentrées ne constituant pas des revenus ou provenant de l'excédent.	14
205,689	659,349	105,550	1,776,655	—	—	1,776,655	Transactions à l'intérieur des administrations publiques ..	15
—	—	—	—	—	—	—	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces.	16
—	—	—	123,563	—	—	123,563	Autres	17
209,816	718,486	121,912	2,175,642	5,350	35,930	2,216,922	Total, déductions	18
900,892	2,193,323	2,457,817	25,038,334	44,391	108,524	25,191,249	Revenus généraux bruts	19

TABLE 4. Reconciliation of Estimated Gross General Expenditure with Provincial Estimated Expenditure for the Fiscal Year Ending March 31, 1975

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		thousands of dollars — milliers de dollars						
1	Ordinary expenditure per provincial accounts	554,833	137,775	766,249	665,524	6,139,426	8,916,985	849,282
	To arrive at gross general expenditure:							
	Add:							
2	Expenditure of special funds	69,718	34,349	22,378	58,616	994,152	550,936	325,702
3	Capital account expenditure	197,867	12,409	160,682	154,907	625,149	—	539,238
4	Revenue deducted from expenditure	—	—	8,559	—	—	—	51,156
5	Expenditure deducted from revenue	1,896	855	—	1,355	22,218	305,000	2,708
6	Liquor board expenditure other than selling costs	—	—	—	—	—	—	—
7	Other	—	—	—	—	—	—	—
8	Total additions	269,481	47,613	191,619	214,878	1,641,519	855,936	918,804
	Deduct:							
9	Recoveries of current year expenditure included in revenue.	6,467	—	2,863	24,114	99,244	446	561
10	Refunds of current year revenue in expenditure	1,443	260	— 15	—	—	—	—
11	Debt retirement included in ordinary expenditure	2,637	—	—	—	—	—	8,350
12	Revenue of working capital funds to be offset against expenditure.	—	—	348	—	—	—	—
13	Offsets to adjust contributions to and from government enterprises to a "net" basis.	—	—	—	—	—	—	—
14	Non-expense and surplus payments	28,845	4,311	59,950	23,885	23,550	467,026	416,915
15	Intra-government transactions	33,564	31,057	815	41,853	146,482	342,994	209,302
16	Other	—	—	—	—	123,563	—	—
17	Total deductions	72,956	35,628	63,961	89,852	392,839	810,466	635,128
18	Gross general expenditure	751,358	149,760	893,907	790,550	7,388,106	8,962,455	1,132,958

TABIEAU 4. Rapprochement des dépenses prévisionnelles générales brutes avec les dépenses prévisionnelles provinciales pour l'année financière se terminant le 31 mars 1975

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
thousands of dollars — milliers de dollars								
803,392	1,622,353	2,172,819	22,628,638	35,852	113,720	22,778,210	Dépenses ordinaires (comptes provinciaux) ...	1
							Pour obtenir les dépenses générales brutes:	
							Plus:	
292,824	890,212	380,656	3,619,543	581	—	3,620,124	Dépenses des fonds spéciaux	2
95,358	292,972	—	2,078,582	22,334	35,712	2,136,628	Dépenses du compte de capital	3
—	—	19,944	79,659	420	—	80,079	Revenus déduits des dépenses	4
3,150	9,229	7,600	354,011	—	—	354,011	Dépenses déduites des revenus	5
—	—	—	—	—	—	—	Dépenses des régies des alcools (sauf vente d'alcool)	6
—	—	—	—	—	—	—	Autres ..	7
391,332	1,192,413	408,200	6,131,795	23,335	35,712	6,190,842	Total, additions	8
							Moins:	
1,780	4,065	3,250	142,790	—	31	142,821	Remboursement des dépenses de l'année observée inscrit aux revenus.	9
1,079	—	—	2,767	—	—	2,767	Remboursement des revenus de l'année observée inscrit aux dépenses.	10
—	—	—	10,987	—	—	10,987	Remboursement de la dette inscrit aux dépenses ordinaires	11
918	100	—	1,366	—	—	1,366	Revenus des fonds de roulement déduits des dépenses	12
—	—	—	—	25	628	653	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette.	13
132	3,435	15,209	1,043,258	4,336	8,180	1,055,774	Paiements ne constituant pas des dépenses ou prélevés sur l'excédent.	14
205,689	659,349	105,550	1,776,655	—	—	1,776,655	Transactions à l'intérieur des administrations publiques ..	15
—	—	—	123,563	—	—	123,563	Autres	16
209,598	666,949	124,009	3,101,386	4,361	8,839	3,114,586	Total, déductions	17
985,126	2,147,817	2,457,010	25,659,047	54,826	140,593	25,854,466	Dépenses générales brutes	18

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975

Newfoundland

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars — milliers de dollars					
	Taxes:				
1	Personal income taxes	54,563	54,563	—	—
2	Corporation income taxes	17,922	—	17,922	—
3	General sale taxes	87,210	—	—	87,210
4	Motive fuel taxes	31,186	—	—	31,186
5	Tobacco taxes	9,500	—	—	9,500
6	Taxes on estates, successions and gifts	800	800	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	8,500	8,500	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	3,695	—	—	3,695
11	Total, taxes	213,376	63,863	17,922	131,591
12	Natural resource revenue	11,016	—	—	6,393
13	Privileges, licences and permits	19,796	—	—	17,529
14	Sales of goods and services	24,529	—	—	170
	Return on investments:				
15	Liquor board profits	13,500	—	—	13,500
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	23,187	—	—	—
18	Total, return on investments	36,687	—	—	13,500
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	6,642	6,642	—	—
20	Other	1,147	3	—	—
21	Total, other revenue from own sources	7,789	6,645	—	—
22	Total, gross general revenue from own sources	313,193	70,508	17,922	169,183
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	9,708	—	—	—
24	Share of federal income tax on privately owned public power utilities.	1,700	—	—	—
25	Share of federal tax on corporation undistributed income	200	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	181,471	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	193,079	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	18,167	—	—	—
33	Health	65,529	—	—	—
34	Social welfare	31,733	—	—	—
35	Education	12,683	—	—	—
36	Natural resources	10,645	—	—	—
37	Other functions	15,730	—	—	—
38	Sub-total	154,487	—	—	—
39	From local governments and their enterprises	34	—	—	—
40	Total, specific purpose transfers	154,521	—	—	—
41	Total, transfers	347,600	—	—	—
42	Gross general revenue	660,793	70,508	17,922	169,183

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975

Terre-Neuve

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
616	-	4,006	1	Revenu au titre des ressources naturelles	12
2,229	-	-	38	Privilèges, licences et permis	13
-	-	-	24,359	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	23,187	-	Intérêts et les autres revenus de placements	17
-	-	23,187	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1,002	-	-	142	Autres	20
1,002	-	-	142	Total, autres revenus de sources propres	21
3,847	-	27,193	24,540	Total, revenu général brut de source propre	22
-	9,708	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	1,700	-	-	Subventions statutaires	23
-	200	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	181,471	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	193,079	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	18,167	-	-	Transferts de l'administration publique fédérale:	
-	65,529	-	-	Transports et communications	32
-	31,733	-	-	Santé	33
-	12,683	-	-	Bien-être social	34
-	10,645	-	-	Éducation	35
-	15,730	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	154,487	-	-	Total partiel	38
-	34	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	154,521	-	-	Total, transferts à usage précis	40
-	347,600	-	-	Total, transferts	41
3,847	347,600	27,193	24,540	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued
Prince Edward Island

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars — milliers de dollars		
	Taxes:				
1	Personal income taxes	10,114	10,114	—	—
2	Corporation income taxes	2,358	—	2,358	—
3	General sale taxes	17,772	—	—	17,772
4	Motive fuel taxes	8,374	—	—	8,374
5	Tobacco taxes	1,155	—	—	1,155
6	Taxes on estates, successions and gifts	—	—	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	1,005	1,005	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	7,099	—	—	7,099
11	Total, taxes	47,877	11,119	2,358	34,400
12	Natural resource revenue	297	—	—	297
13	Privileges, licences and permits	2,407	—	—	1,215
14	Sales of goods and services	11,623	—	—	43
	Return on investments:				
15	Liquor board profits	4,751	—	—	4,751
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	4,874	—	—	—
18	Total, return on investments	9,625	—	—	4,751
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—
20	Other	267	—	—	—
21	Total, other revenue from own sources	267	—	—	—
22	Total, gross general revenue from own sources	72,096	11,119	2,358	40,706
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	657	—	—	—
24	Share of federal income tax on privately owned public power utilities.	500	—	—	—
25	Share of federal tax on corporation undistributed income	100	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	42,243	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	43,500	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	—	—	—	—
33	Health	11,211	—	—	—
34	Social welfare	6,750	—	—	—
35	Education	4,937	—	—	—
36	Natural resources	90	—	—	—
37	Other functions	20,170	—	—	—
38	Sub-total	43,158	—	—	—
39	From local governments and their enterprises	4	—	—	—
40	Total, specific purpose transfers	43,162	—	—	—
41	Total, transfers	86,662	—	—	—
42	Gross general revenue	158,758	11,119	2,358	40,706

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 -- suite

Île-du-Prince-Édouard

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	No
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
-	-	-	-	Revenu au titre des ressources naturelles	12
1,071	-	-	121	Privilèges, licences et permis	13
-	-	-	11,580	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	4,874	-	Autres entreprises	16
-	-	4,874	-	Intérêts et les autres revenus de placements	17
-	-	-	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contribution aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
177	-	-	90	Autres	20
177	-	-	90	Total, autres revenus de sources propres	21
1,248	-	4,874	11,791	Total, revenu général brut de source propre	22
-	-	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	657	-	-	Subventions statutaires	23
-	500	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	100	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	42,243	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	43,500	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale:	
-	11,211	-	-	Transports et communications	32
-	6,750	-	-	Santé	33
-	4,937	-	-	Bien-être social	34
-	90	-	-	Éducation	35
-	20,170	-	-	Ressources naturelles	36
-	43,158	-	-	Autres fonctions	37
-	-	-	-	Total partiel	38
-	4	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	43,162	-	-	Total, transferts à usage précis	40
-	86,662	-	-	Total, transferts	41
1,248	86,662	4,874	11,791	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

Nova Scotia

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars — milliers de dollars			
	Taxes:					
1	Personal income taxes	117,802	117,802	—	—	—
2	Corporation income taxes	24,545	—	24,545	—	—
3	General sale taxes	106,837	—	—	—	106,837
4	Motive fuel taxes	55,332	—	—	—	55,332
5	Tobacco taxes	—	—	—	—	—
6	Taxes on estates, successions and gifts	10	10	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	16,000	16,000	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	5,005	—	—	—	5,005
11	Total, taxes	325,531	133,812	24,545	—	167,174
12	Natural resource revenue	3,098	—	—	—	2,408
13	Privileges, licences and permits	19,027	—	—	—	12,027
14	Sales of goods and services	20,657	—	—	—	11
	Return on investments:					
15	Liquor board profits	39,659	—	—	—	39,659
16	Other enterprises	—	—	—	—	—
17	Interest and other returns on investments	45,346	—	—	—	—
18	Total, return on investments	85,005	—	—	—	39,659
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	40	40	—	—	—
20	Other	1,350	—	—	—	—
21	Total, other revenue from own sources	1,390	40	—	—	—
22	Total, gross general revenue from own sources	454,708	133,852	24,545	—	221,279
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2,174	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	—	—	—	—	—
25	Share of federal tax on corporation undistributed income	700	—	—	—	—
26	Share of federal estate tax	1,000	—	—	—	—
27	Equalization	207,875	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	—	—	—	—	—
31	Total, general purpose transfers	211,749	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	11,925	—	—	—	—
33	Health	89,464	—	—	—	—
34	Social welfare	32,286	—	—	—	—
35	Education	31,760	—	—	—	—
36	Natural resources	3,883	—	—	—	—
37	Other functions	16,249	—	—	—	—
38	Sub-total	185,567	—	—	—	—
39	From local governments and their enterprises	290	—	—	—	—
40	Total, specific purpose transfers	185,857	—	—	—	—
41	Total, transfers	397,606	—	—	—	—
42	Gross general revenue	852,314	133,852	24,545	—	221,279

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Nouvelle-Écosse

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	N°
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
470	-	150	70	Revenu au titre des ressources naturelles	12
6,975	-	-	25	Privilèges, licences et permis	13
-	-	-	20,646	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	45,334	12	Autres entreprises	16
-	-	45,334	12	Intérêts et les autres revenus de placements	17
-	-	-	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1,344	-	-	6	Autres	20
1,344	-	-	6	Total, autres revenus de sources propres	21
8,789	-	45,484	20,759	Total, revenu général brut de source propre	22
-	2,174	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	700	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	1,000	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	207,875	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	211,749	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	11,925	-	-	Transferts de l'administration publique fédérale:	
-	89,464	-	-	Transports et communications	32
-	32,286	-	-	Santé	33
-	31,760	-	-	Bien-être social	34
-	3,883	-	-	Éducation	35
-	16,249	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	185,567	-	-	Total partiel	38
-	290	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	185,857	-	-	Total, transferts à usage précis	40
-	397,606	-	-	Total, transferts	41
8,789	397,606	45,484	20,759	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

New Brunswick

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification - Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars - milliers de dollars		
	Taxes:				
1	Personal income taxes	88,183	88,183	—	—
2	Corporation income taxes	17,438	—	17,438	—
3	General sale taxes	82,828	—	—	82,828
4	Motive fuel taxes	43,217	—	—	43,217
5	Tobacco taxes	6,667	—	—	6,667
6	Taxes on estates, successions and gifts	2,500	2,500	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	9,700	9,700	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	44,413	—	—	44,263
11	Total, taxes	294,946	100,383	17,438	176,975
12	Natural resource revenue	6,821	—	1,500	1,241
13	Privileges, licences and permits	14,325	—	—	7,252
14	Sales of goods and services	16,418	—	—	154
	Return on investments:				
15	Liquor board profits	29,100	—	—	29,100
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	13,678	—	—	—
18	Total, return on investments	42,778	—	—	29,100
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	3,877	3,877	—	—
20	Other	1,545	—	—	—
21	Total, other revenue from own sources	5,422	3,877	—	—
22	Total, gross general revenue from own sources	380,710	104,260	18,938	214,722
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	1,800	—	—	—
24	Share of federal income tax on privately own public power utilities.	—	—	—	—
25	Share of federal tax on corporation undistributed income	300	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	176,770	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	178,870	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	18,700	—	—	—
33	Health	72,662	—	—	—
34	Social welfare	35,848	—	—	—
35	Education	11,609	—	—	—
36	Natural resources	1,832	—	—	—
37	Other functions	40,218	—	—	—
38	Sub-total	180,869	—	—	—
39	From local governments and their enterprises	2,000	—	—	—
40	Total, specific purpose transfers	182,869	—	—	—
41	Total, transfers	361,739	—	—	—
42	Gross general revenue	742,449	104,260	18,938	214,722

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Nouveau-Brunswick

Economic classification - Classification économique					
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenu de placements	Other revenue — Autres revenus	Revenus généraux bruts	N ^o
thousands of dollars - milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers	1
—	—	—	—	Impôts sur le revenu des sociétés	2
—	—	—	—	Taxes générales de vente	3
—	—	—	—	Taxes sur les carburants	4
—	—	—	—	Taxes sur le tabac	5
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons	6
—	—	—	—	Primes de services de santé	7
—	—	—	—	Impôts au titre de l'assurance sociale	8
—	—	—	—	Prélèvements au titre des régimes de pension universel	9
—	—	—	150	Autres impôts	10
—	—	—	150	Total, impôts	11
680	—	3,400	—	Revenu au titre des ressources naturelles	12
6,372	—	—	701	Privilèges, licences et permis	13
—	—	—	16,264	Vente de biens et services	14
—	—	—	—	Revenus de placements:	
—	—	—	—	Bénéfices des régies des alcools	15
—	—	—	—	Autres entreprises	16
—	—	13,572	106	Intérêts et les autres revenus de placements	17
—	—	13,572	106	Total, revenus de placements	18
—	—	—	—	Autres revenus de sources propres:	
—	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1,326	—	—	219	Autres	20
1,326	—	—	219	Total, autres revenus de sources propres	21
8,378	—	16,972	17,440	Total, revenu général brut de source propre	22
—	—	—	—	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
—	1,800	—	—	Subventions statutaires	23
—	—	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
—	300	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	26
—	176,770	—	—	Péréquation	27
—	—	—	—	Programmes établis	28
—	—	—	—	Subventions en remplacement d'impôt	29
—	—	—	—	Autres	30
—	178,870	—	—	Total, transferts de nature générale	31
—	—	—	—	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
—	18,700	—	—	Transferts de l'administration publique fédérale:	
—	72,662	—	—	Transports et communications	32
—	35,848	—	—	Santé	33
—	11,609	—	—	Bien-être social	34
—	1,832	—	—	Éducation	35
—	40,218	—	—	Ressources naturelles	36
—	—	—	—	Autres fonctions	37
—	180,869	—	—	Total partiel	38
—	2,000	—	—	Transferts des administrations publiques locales et de leurs entreprises	39
—	182,869	—	—	Total, transferts à usage précis	40
—	361,739	—	—	Total, transferts	41
8,378	361,739	16,972	17,440	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

Quebec

No.	Cross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars — milliers de dollars			
	Taxes:					
1	Personal income taxes	2,166,727	2,166,727	—	—	—
2	Corporation income taxes	360,000	—	360,000	—	—
3	General sale taxes	956,355	—	—	—	956,355
4	Motive fuel taxes	397,062	—	—	—	397,062
5	Tobacco taxes	81,695	—	—	—	81,695
6	Taxes on estates, successions and gifts	40,000	40,000	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	120,000	120,000	—	—	—
9	Universal pension plan levies	394,000	394,000	—	—	—
10	Other taxes	361,106	145,000	—	—	216,106
11	Total, taxes	4,876,945	2,865,727	360,000	—	1,651,218
12	Natural resource revenue	76,703	—	19,941	—	26,986
13	Privileges, licences and permits	203,622	—	—	—	141,132
14	Sales of goods and services	117,622	—	—	—	1,185
	Return on investments:					
15	Liquor board profits	143,973	—	—	—	143,873
16	Other enterprises	48,000	—	—	—	—
17	Interest and other returns on investments	298,253	—	—	—	—
18	Total, return on investments	490,226	—	—	—	143,873
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans	83,107	83,107	—	—	—
20	Other	17,420	20	—	—	6,700
21	Total, other revenue from own sources	100,527	83,127	—	—	6,700
22	Total, gross general revenue from own sources	5,865,645	2,948,854	379,941	—	1,971,094
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	4,500	—	—	—	—
24	Share of federal income tax on privately owned public power utilities	4,400	—	—	—	—
25	Share of federal tax on corporation undistributed income	3,200	—	—	—	—
26	Share of federal estate tax	1,250	—	—	—	—
27	Equalization	910,464	—	—	—	—
28	Established programs	229,400	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	— 88,950	—	—	—	—
31	Total, general purpose transfers	1,064,264	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	58,518	—	—	—	—
33	Health	222,742	—	—	—	—
34	Social welfare	100	—	—	—	—
35	Education	266,268	—	—	—	—
36	Natural resources	5,982	—	—	—	—
37	Other functions	198,049	—	—	—	—
38	Sub-total	751,659	—	—	—	—
39	From local governments and their enterprises	2,822	—	—	—	—
40	Total, specific purpose transfers	754,481	—	—	—	—
41	Total, transfers	1,818,745	—	—	—	—
42	Gross general revenue	7,684,390	2,948,854	379,941	—	1,971,094

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Québec

Economic classification - Classification économique					
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenu de placements	Other revenue — Autres revenus	Revenus généraux bruts	Nº
thousands of dollars - milliers de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôt sur le revenu des particuliers	1
—	—	—	—	Impôts sur le revenu des sociétés	2
—	—	—	—	Taxes générales de vente	3
—	—	—	—	Taxes sur les carburants	4
—	—	—	—	Taxes sur le tabac	5
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons	6
—	—	—	—	Primes de services de santé	7
—	—	—	—	Impôts au titre de l'assurance sociale	8
—	—	—	—	Prélèvements au titre des régimes de pension universel	9
—	—	—	—	Autres impôts	10
—	—	—	—	Total, impôts	11
4,500	—	24,283	993	Revenu au titre des ressources naturelles	12
61,335	—	—	1,155	Privilèges, licences et permis	13
—	—	—	116,437	Vente de biens et services	14
—	—	—	100	Revenus de placements:	
—	—	48,000	—	Bénéfices des régies des alcools	15
—	—	298,253	—	Autres entreprises	16
—	—	346,253	100	Intérêts et les autres revenus de placements	17
—	—	—	—	Total, revenus de placements	18
—	—	—	—	Autres revenus de sources propres:	
10,700	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
10,700	—	—	—	Autres	20
76,535	—	370,536	118,685	Total, autres revenus de sources propres	21
—	—	—	—	Total, revenu général brut de source propre	22
—	4,500	—	—	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
—	4,400	—	—	Subventions statutaires	23
—	3,200	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
—	1,250	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
—	910,464	—	—	Part de l'impôt fédéral sur les biens transmis par décès	26
—	229,400	—	—	Péréquation	27
—	—	—	—	Programmes établis	28
—	88,950	—	—	Subventions en remplacement d'impôt	29
—	1,064,264	—	—	Autres	30
—	—	—	—	Total, transferts de nature générale	31
—	—	—	—	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
—	58,518	—	—	Transferts de l'administration publique fédérale:	
—	222,742	—	—	Transports et communications	32
—	100	—	—	Santé	33
—	266,268	—	—	Bien-être social	34
—	5,982	—	—	Éducation	35
—	198,049	—	—	Ressources naturelles	36
—	751,659	—	—	Autres fonctions	37
—	—	—	—	Total partiel	38
—	2,822	—	—	Transferts des administrations publiques locales et de leurs entreprises	39
—	754,481	—	—	Total, transferts à usage précis	40
—	1,818,745	—	—	Total, transferts	41
76,535	1,818,745	370,536	118,685	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

Ontario

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Imports indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars	—	milliers de dollars
	Taxes:				
1	Personal income taxes	1,723,954	1,723,954	—	—
2	Corporation income taxes	574,000	—	574,000	—
3	General sale taxes	1,487,000	—	—	1,487,000
4	Motive fuel taxes	585,000	—	—	585,000
5	Tobacco taxes	103,000	—	—	103,000
6	Taxes on estates, successions and gifts	76,100	76,100	—	—
7	Health insurance premiums	535,000	—	—	—
8	Social insurance levies	220,000	220,000	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	312,206	—	—	312,206
11	Total, taxes	5,616,260	2,020,054	574,000	2,487,206
12	Natural resource revenue	153,891	—	88,000	11,849
13	Privileges, licences and permits	293,708	—	—	187,518
14	Sales of goods and services	182,227	—	—	14,762
	Return on investments:				
15	Liquor board profits	234,000	—	—	234,000
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	463,678	—	—	—
18	Total, return on investments	697,678	—	—	234,000
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	37,171	37,171	—	—
20	Other	37,760	—	—	—
21	Total, other revenue from own sources	74,931	37,171	—	—
22	Total, gross general revenue from own sources	7,018,695	2,057,225	662,000	2,935,335
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	5,004	—	—	—
24	Share of federal income tax on privately owned public power utilities.	13,100	—	—	—
25	Share of federal tax on corporation undistributed income	8,200	—	—	—
26	Share of federal estate tax	900	—	—	—
27	Equalization	—	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	27,204	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	1,600	—	—	—
33	Health	870,115	—	—	—
34	Social welfare	247,826	—	—	—
35	Education	174,091	—	—	—
36	Natural resources	1,409	—	—	—
37	Other functions	31,519	—	—	—
38	Sub-total	1,326,560	—	—	—
39	From local governments and their enterprises	3,172	—	—	—
40	Total, specific purpose transfers	1,329,732	—	—	—
41	Total, transfers	1,356,936	—	—	—
42	Gross general revenue	8,375,631	2,057,225	662,000	2,935,335

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Ontario

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
thousands of dollars - milliers de dollars						Nº
				Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6	
535,000	-	-	-	Primes de services de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvements au titre des régimes de pension universel	9	
-	-	-	-	Autres impôts	10	
535,000	-	-	-	Total, impôts	11	
9,821	-	43,991	230	Revenu au titre des ressources naturelles	12	
104,744	-	-	1,446	Privilèges, licences et permis	13	
-	-	-	167,465	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	-	-	Autres entreprises	16	
-	-	463,678	-	Intérêts et les autres revenus de placements	17	
-	-	463,678	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19	
37,745	-	-	15	Autres	20	
37,745	-	-	15	Total, autres revenus de sources propres	21	
687,310	-	507,669	169,156	Total, revenu général brut de source propre	22	
-	5,004	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:		
-	13,100	-	-	Subventions statutaires	23	
-	8,200	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24	
-	8,200	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25	
-	900	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	-	-	-	Péréquation	27	
-	-	-	-	Programmes établis	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	-	-	-	Autres	30	
-	27,204	-	-	Total, transferts de nature générale	31	
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	1,600	-	-	Transferts de l'administration publique fédérale:		
-	870,115	-	-	Transports et communications	32	
-	247,826	-	-	Santé	33	
-	174,091	-	-	Bien-être social	34	
-	1,409	-	-	Éducation	35	
-	31,519	-	-	Ressources naturelles	36	
-	-	-	-	Autres fonctions	37	
-	1,326,560	-	-	Total partiel	38	
-	3,172	-	-	Transferts des administrations publiques locales et de leurs entreprises	39	
-	1,329,732	-	-	Total, transferts à usage précis	40	
-	1,356,936	-	-	Total, transferts	41	
687,310	1,356,936	507,669	169,156	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31 1975 - Continued

Manitoba

No.	Gross general revenue	Total Table 1 — Total, Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts Indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars — milliers de dollars		
	Taxes:				
1	Personal income taxes	196,698	196,698	—	—
2	Corporation income taxes	59,742	—	59,742	—
3	General sale taxes	126,825	—	—	126,825
4	Motive fuel taxes	44,661	—	—	44,661
5	Tobacco taxes	13,819	—	—	13,819
6	Taxes on estates, successions and gifts	4,000	4,000	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	16,000	16,000	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	14,860	—	—	14,860
11	Total, taxes	476,605	216,698	59,742	200,165
12	Natural resource revenue	48,659	—	—	3,309
13	Privileges, licences and permits	26,027	—	—	15,408
14	Sales of goods and services	28,030	—	—	640
	Return on investments:				
15	Liquor board profits	37,170	—	—	37,170
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	63,722	—	—	—
18	Total, return on investments	100,892	—	—	37,170
	Other revenue from own sources:				
19	Contributions to non-trusteed public service and teachers' pension plans	47	47	—	—
20	Other	2,892	—	—	136
21	Total, other revenue from own sources	2,939	47	—	136
22	Total, gross general revenue from own sources	683,152	216,745	59,742	256,828
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	2,142	—	—	—
24	Share of federal income tax on privately owned public power utilities	400	—	—	—
25	Share of federal tax on corporation undistributed income	600	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	130,867	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	134,009	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	3,776	—	—	—
33	Health	103,675	—	—	—
34	Social welfare	47,405	—	—	—
35	Education	21,995	—	—	—
36	Natural resources	1,638	—	—	—
37	Other functions	12,851	—	—	—
38	Sub-total	191,340	—	—	—
39	From local governments and their enterprises	3,466	—	—	—
40	Total, specific purpose transfers	194,806	—	—	—
41	Total, transfers	328,815	—	—	—
42	Gross general revenue	1,011,967	216,745	59,742	256,828

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Manitoba

Economic classification - Classification économique						No
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
thousands of dollars - milliers de dollars						
-	-	-	-	Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers	1	
-	-	-	-	Impôt sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6	
-	-	-	-	Primes de service de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvements au titre des régimes de pension universel	9	
-	-	-	-	Autres impôts	10	
-	-	-	-	Total, impôts	11	
1,500	-	43,006	844	Revenu au titre des ressources naturelles	12	
10,145	-	-	474	Privilèges, licences et permis	13	
67	-	-	27,323	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	-	-	Autres entreprises	16	
-	-	63,722	-	Intérêts et les autres revenus de placements	17	
-	-	63,722	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19	
2,312	-	-	444	Autres	20	
2,312	-	-	444	Total, autres revenus de sources propres	21	
14,024	-	106,728	29,085	Total, revenu général brut de source propre	22	
-	2,142	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:		
-	400	-	-	Subventions statutaires	23	
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24	
-	600	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	130,867	-	-	Péréquation	27	
-	-	-	-	Programmes établis	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	-	-	-	Autres	30	
-	134,009	-	-	Total, transferts de nature générale	31	
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	3,776	-	-	Transferts de l'administration publique fédérale:		
-	103,675	-	-	Transports et communications	32	
-	47,405	-	-	Santé	33	
-	21,995	-	-	Bien-être social	34	
-	1,638	-	-	Education	35	
-	12,851	-	-	Ressources naturelles	36	
-	-	-	-	Autres fonctions	37	
-	191,340	-	-	Total partiel	38	
-	3,466	-	-	Transferts des administrations publiques locales et de leurs entreprises	39	
-	194,806	-	-	Total, transferts à usage précis	40	
-	328,815	-	-	Total, transferts	41	
14,024	328,815	106,728	29,085	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

Saskatchewan

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification - Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars - milliers de dollars			
	Taxes:					
1	Personal income taxes	127,311	127,311	—	—	—
2	Corporation income taxes	32,333	—	32,333	—	—
3	General sale taxes	109,550	—	—	—	109,550
4	Motive fuel taxes	63,190	—	—	—	63,190
5	Tobacco taxes	7,010	—	—	—	7,010
6	Taxes on estates, successions and gifts	4,000	4,000	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	9,800	9,800	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	5,273	—	—	—	5,273
11	Total, taxes	358,467	141,111	32,333	—	185,023
12	Natural resource revenue	76,818	—	—	—	31,873
13	Privileges, licences and permits	20,455	—	—	—	11,560
14	Sales of goods and services	30,701	—	—	—	568
	Return on investments:					
15	Liquor board profits	40,590	—	—	—	40,590
16	Other enterprises	9,500	—	—	—	—
17	Interest and other returns on investments	63,797	—	—	—	—
18	Total, return on investments	113,887	—	—	—	40,590
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans	4,121	4,121	—	—	—
20	Other	4,200	—	—	—	—
21	Total, other revenue from own sources	8,321	4,121	—	—	—
22	Total, gross general revenue from own sources	608,649	145,232	32,333	—	269,614
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2,122	—	—	—	—
24	Share of federal income tax on privately owned public power utilities	—	—	—	—	—
25	Share of federal tax on corporation undistributed income	400	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	101,027	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	—	—	—	—	—
31	Total, general purpose transfers	103,549	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	160	—	—	—	—
33	Health	96,539	—	—	—	—
34	Social welfare	45,942	—	—	—	—
35	Education	25,702	—	—	—	—
36	Natural resources	60	—	—	—	—
37	Other functions	18,211	—	—	—	—
38	Sub-total	186,614	—	—	—	—
39	From local governments and their enterprises	2,080	—	—	—	—
40	Total, specific purpose transfers	188,694	—	—	—	—
41	Total, transfers	292,243	—	—	—	—
42	Gross general revenue	900,892	145,232	32,333	—	269,614

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 -- suite

Saskatchewan

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
thousands of dollars - milliers de dollars						N°
-	-	-	-	Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6	
-	-	-	-	Primes de services de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvements au titre des régimes de pension universel	9	
-	-	-	-	Autres impôts	10	
-	-	-	-	Total, impôts	11	
1,822	-	42,392	731	Revenu au titre des ressources naturelles	12	
8,515	-	-	380	Privilèges, licences et permis	13	
-	-	-	30,133	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	9,500	-	Autres entreprises	16	
-	-	63,797	-	Intérêts et les autres revenus de placements	17	
-	-	73,297	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constituées en fiducie de la fonction publique et des enseignants	19	
3,542	-	-	658	Autres	20	
3,542	-	-	658	Total, autres revenus de sources propres	21	
13,879	-	115,689	31,902	Total, revenu général brut de source propre	22	
-	-	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:		
-	2,122	-	-	Subventions statutaires	23	
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24	
-	400	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	101,027	-	-	Péréquation	27	
-	-	-	-	Programmes établis	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	-	-	-	Autres	30	
-	103,549	-	-	Total, transferts de nature générale	31	
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	-	-	-	Transferts de l'administration publique fédérale:		
-	160	-	-	Transports et communications	32	
-	96,539	-	-	Santé	33	
-	45,942	-	-	Bien-être social	34	
-	25,702	-	-	Éducation	35	
-	60	-	-	Ressources naturelles	36	
-	18,211	-	-	Autres fonctions	37	
-	186,614	-	-	Total partiel	38	
-	2,080	-	-	Transferts des administrations publiques locales et de leurs entreprises	39	
-	188,694	-	-	Total, transferts à usage précis	40	
-	292,243	-	-	Total, transferts	41	
13,879	292,243	115,689	31,902	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

Alberta

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars — milliers de dollars		
	Taxes:				
1	Personal income taxes	330,995	330,995	—	—
2	Corporation income taxes	125,892	—	125,892	—
3	General sale taxes	—	—	—	—
4	Motive fuel taxes	78,344	—	—	78,344
5	Tobacco taxes	14,577	—	—	14,577
6	Taxes on estates, successions and gifts	—	—	—	—
7	Health insurance premiums	51,000	—	—	—
8	Social insurance levies	33,500	33,500	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	14,538	—	—	14,538
11	Total, taxes	648,846	364,495	125,892	107,459
12	Natural resource revenue	807,256	—	—	84,074
13	Privileges, licences and permits	39,600	—	—	23,026
14	Sales of goods and services	53,329	—	—	1,629
	Return on investments:				
15	Liquor board profits	87,900	—	—	87,900
16	Other enterprises	6,000	—	—	—
17	Interest and other returns on investments	120,403	—	—	—
18	Total, return on investments	214,303	—	—	87,900
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	59,455	59,455	—	—
20	Other	6,520	—	—	1
21	Total, other revenue from own sources	65,975	59,455	—	1
22	Total, gross general revenue from own sources	1,829,309	423,950	125,892	304,089
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	3,072	—	—	—
24	Share of federal income tax on privately owned public power utilities.	11,900	—	—	—
25	Share of federal tax on corporation undistributed income	1,200	—	—	—
26	Share of federal estate tax	1	—	—	—
27	Equalization	—	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	16,173	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	5,035	—	—	—
33	Health	205,417	—	—	—
34	Social welfare	69,231	—	—	—
35	Education	1,193	—	—	—
36	Natural resources	—	—	—	—
37	Other functions	66,865	—	—	—
38	Sub-total	347,741	—	—	—
39	From local governments and their enterprises	100	—	—	—
40	Total, specific purpose transfers	347,841	—	—	—
41	Total, transfers	364,014	—	—	—
42	Gross general revenue	2,193,323	423,950	125,892	304,089

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Alberta

Economic Classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
thousands of dollars - milliers de dollars						Nº
-	-	-	-	Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers		1
-	-	-	-	Impôts sur le revenu des sociétés		2
-	-	-	-	Taxes générales de vente		3
-	-	-	-	Taxes sur les carburants		4
-	-	-	-	Taxes sur le tabac		5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.		6
51,000	-	-	-	Primes de services de santé		7
-	-	-	-	Impôts au titre de l'assurance sociale		8
-	-	-	-	Prélèvements au titre des régimes de pension universel		9
-	-	-	-	Autres impôts		10
51,000	-	-	-	Total, impôts		11
2,325	-	670,000	50,857	Revenu au titre des ressources naturelles		12
15,479	-	-	1,095	Privilèges, licences et permis		13
-	-	-	51,700	Vente de biens et services		14
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices de régies des alcools		15
-	-	6,000	-	Autres entreprises		16
-	-	120,403	-	Intérêts et les autres revenus de placements		17
-	-	126,403	-	Total, revenus de placements		18
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.		19
6,127	-	-	392	Autres		20
6,127	-	-	392	Total, autres revenus de sources propres		21
74,931	-	796,403	104,044	Total, revenu général brut de source propre		22
-	3,072	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:		
-	11,900	-	-	Subventions statutaires		23
-	1,200	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.		24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.		25
-	1	-	-	Part de l'impôt fédéral sur les biens transmis par décès		26
-	-	-	-	Péréquation		27
-	-	-	-	Programmes établis		28
-	-	-	-	Subventions en remplacement d'impôt		29
-	-	-	-	Autres		30
-	16,173	-	-	Total, transferts de nature générale		31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	5,035	-	-	Transferts de l'administration publique fédérale:		
-	205,417	-	-	Transports et communications		32
-	69,231	-	-	Santé		33
-	1,193	-	-	Bien-être social		34
-	-	-	-	Éducation		35
-	66,865	-	-	Ressources naturelles		36
-	-	-	-	Autres fonctions		37
-	347,741	-	-	Total partiel		38
-	100	-	-	Transferts des administrations publiques locales et de leurs entreprises.		39
-	347,841	-	-	Total, transferts à usage précis		40
-	364,014	-	-	Total, transferts		41
74,931	364,014	796,403	104,044	Revenus généraux bruts		42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued
British Columbia

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts Indirects
			Persons — Particuliers	Business — Entreprises	
thousands of dollars — milliers de dollars					
	Taxes:				
1	Personal income taxes	470,701	470,701	—	—
2	Corporation income taxes	165,143	—	165,143	—
3	General sale taxes	330,606	—	—	330,606
4	Motive fuel taxes	133,278	—	—	133,278
5	Tobacco taxes	21,397	—	—	21,397
6	Taxes on estates, successions and gifts	25,000	25,000	—	—
7	Health insurance premiums	88,000	—	—	—
8	Social insurance levies	58,000	58,000	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	50,344	—	—	50,344
11	Total, taxes	1,342,469	553,701	165,143	535,625
12	Natural resource revenue	354,189	—	24,000	91,679
13	Privileges, licences and permits	60,269	—	—	37,254
14	Sales of goods and services	90,758	—	—	5,180
	Return on investments:				
15	Liquor board profits	106,380	—	—	106,380
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	107,968	—	—	—
18	Total, return on investments	214,348	—	—	106,380
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—
20	Other	4,504	—	—	—
21	Total, other revenue from own sources	4,504	—	—	—
22	Total, gross general revenue from own sources	2,066,537	553,701	189,143	776,118
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	2,100	—	—	—
24	Share of federal income tax on privately owned public power utilities.	1,200	—	—	—
25	Share of federal tax on corporation undistributed income	3,100	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	—	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	760	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	7,160	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	760	—	—	—
33	Health	221,540	—	—	—
34	Social welfare	91,200	—	—	—
35	Education	36,860	—	—	—
36	Natural resources	2,660	—	—	—
37	Other functions	15,600	—	—	—
38	Sub-total	368,620	—	—	—
39	From local governments and their enterprises	15,500	—	—	—
40	Total, specific purpose transfers	384,120	—	—	—
41	Total, transfers	391,280	—	—	—
42	Gross general revenue	2,457,817	553,701	189,143	776,118

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite
Colombie-Britannique

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		N ^o
thousands of dollars - milliers de dollars						
-	-	-	-	Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers		1
-	-	-	-	Impôts sur le revenu des sociétés		2
-	-	-	-	Taxes générales de vente		3
-	-	-	-	Taxes sur les carburants		4
-	-	-	-	Taxes sur le tabac		5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.		6
88,000	-	-	-	Primes de services de santé		7
-	-	-	-	Impôts au titre de l'assurance sociale		8
-	-	-	-	Prélèvements au titre des régimes de pension universel		9
-	-	-	-	Autres impôts		10
88,000	-	-	-	Total, impôts		11
3,260	-	233,000	2,250	Revenu au titre des ressources naturelles		12
21,001	-	-	2,014	Privilèges, licences et permis		13
-	-	-	85,578	Vente de biens et services		14
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools		15
-	-	-	-	Autres entreprises		16
-	-	107,968	-	Intérêts et les autres revenus de placements		17
-	-	107,968	-	Total, revenus de placements		18
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.		19
3,000	-	-	1,504	Autres		20
3,000	-	-	1,504	Total, autres revenus de sources propres		21
115,261	-	340,968	91,346	Total, revenu général brut de source propre		22
-	2,100	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:		
-	1,200	-	-	Subventions statutaires		23
-	3,100	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.		24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.		25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès		26
-	-	-	-	Péréquation		27
-	-	-	-	Programmes établis		28
-	760	-	-	Subventions en remplacement d'impôt		29
-	-	-	-	Autres		30
-	7,160	-	-	Total, transferts de nature générale		31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	760	-	-	Transferts de l'administration publique fédérale:		
-	221,540	-	-	Transports et communications		32
-	91,200	-	-	Santé		33
-	36,860	-	-	Bien-être social		34
-	2,660	-	-	Éducation		35
-	15,600	-	-	Ressources naturelles		36
-	-	-	-	Autres fonctions		37
-	368,620	-	-	Total partiel		38
-	15,500	-	-	Transferts des administrations publiques locales et de leurs entreprises.		39
-	384,120	-	-	Total, transferts à usage précis		40
-	391,280	-	-	Total, transferts		41
115,261	391,280	340,968	91,346	Revenus généraux bruts		42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

Yukon

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars — milliers de dollars		
Taxes:					
1	Personal income taxes	—	—	—	—
2	Corporation income taxes	—	—	—	—
3	General sale taxes	—	—	—	—
4	Motive fuel taxes	2,738	—	—	2,738
5	Tobacco taxes	—	—	—	—
6	Taxes on estates, successions and gifts	—	—	—	—
7	Health insurance premiums	1,044	—	—	—
8	Social insurance levies	—	—	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	1,962	—	—	1,962
11	Total, taxes	5,744	—	—	4,700
12	Natural resource revenue	215	—	—	45
13	Privileges, licences and permits	1,246	—	—	907
14	Sales of goods and services	1,969	—	—	—
Return on investments:					
15	Liquor board profits	2,744	—	—	2,744
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	1,097	—	—	—
18	Total, return on investments	3,841	—	—	2,744
Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—
20	Other	70	—	—	—
21	Total, other revenue from own sources	70	—	—	—
22	Total, gross general revenue from own sources	13,085	—	—	8,396
General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	220	—	—	—
25	Share of federal tax on corporation undistributed income	—	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	—	—	—	—
28	Established Programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	10,849	—	—	—
31	Total, general purpose transfers	11,069	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	11,769	—	—	—
33	Health	2,081	—	—	—
34	Social welfare	1,033	—	—	—
35	Education	750	—	—	—
36	Natural resources	—	—	—	—
37	Other functions	4,324	—	—	—
38	Sub-total	19,957	—	—	—
39	From local governments and their enterprises	280	—	—	—
40	Total, specific purpose transfers	20,237	—	—	—
41	Total, transfers	31,306	—	—	—
42	Gross general revenue	44,391	—	—	8,396

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Yukon

Economic Classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	No
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
1,044	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
1,044	-	-	-	Total, impôts	11
170	-	-	-	Revenu au titre des ressources naturelles	12
192	-	-	147	Privilèges, licences et permis	13
-	-	-	1,969	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	1,093	4	Intérêts et les autres revenus de placements	17
-	-	1,093	4	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
70	-	-	-	Autres	20
70	-	-	-	Total, autres revenus de sources propres	21
1,476	-	1,093	2,120	Total, revenu général brut de source propre	22
-	-	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	220	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	10,849	-	-	Autres	30
-	11,069	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale:	
-	11,769	-	-	Transports et communications	32
-	2,081	-	-	Santé	33
-	1,033	-	-	Bien-être social	34
-	750	-	-	Éducation	35
-	-	-	-	Ressources naturelles	36
-	4,324	-	-	Autres fonctions	37
-	19,957	-	-	Total partielle	38
-	280	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	20,237	-	-	Total, transferts à usage précis	40
-	31,306	-	-	Total, transferts	41
1,476	31,306	1,093	2,120	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Continued

Northwest Territories

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			thousands of dollars — milliers de dollars			
	Taxes:					
1	Personal income taxes	—	—	—	—	—
2	Corporation income taxes	—	—	—	—	—
3	General sale taxes	—	—	—	—	—
4	Motive fuel taxes	5,100	—	—	—	5,100
5	Tobacco taxes	—	—	—	—	—
6	Taxes on estates, successions and gifts	—	—	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	—	—	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	487	—	—	—	487
11	Total, taxes	5,587	—	—	—	5,587
12	Natural resource revenue	359	—	—	—	47
13	Privileges, licences and permits	818	—	—	—	644
14	Sales of goods and services	6,775	—	—	—	—
	Return on investments:					
15	Liquor board profits	3,942	—	—	—	3,942
16	Other enterprises	—	—	—	—	—
17	Interest and other returns on investments	552	—	—	—	—
18	Total, return on investments	4,494	—	—	—	3,942
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—	—
20	Other	61	—	—	—	1
21	Total, other revenue from own sources	61	—	—	—	1
22	Total, gross general revenue from own sources	18,094	—	—	—	10,221
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	—	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	—	—	—	—	—
25	Share of federal tax on corporation undistributed income	—	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	—	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	68,556	—	—	—	—
31	Total, general purpose transfers	68,556	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	2,743	—	—	—	—
33	Health	6,026	—	—	—	—
34	Social welfare	3,357	—	—	—	—
35	Education	—	—	—	—	—
36	Natural resources	—	—	—	—	—
37	Other functions	9,666	—	—	—	—
38	Sub-total	21,792	—	—	—	—
39	From local governments and their enterprises	82	—	—	—	—
40	Total, specific purpose transfers	21,874	—	—	—	—
41	Total, transfers	90,430	—	—	—	—
42	Gross general revenue	108,524	—	—	—	221

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Territoires du Nord-Ouest

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
thousands of dollars - milliers de dollars						No
				Impôts:		
-	-	-	-	Impôt sur le revenu des particuliers	1	
-	-	-	-	Impôt sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.	6	
-	-	-	-	Primes de services de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvement au titre des régimes de pension universel	9	
-	-	-	-	Autres impôts	10	
-	-	-	-	Total, impôts	11	
64	-	-	248	Revenu au titre des ressources naturelles	12	
113	-	-	61	Privilèges, licences et permis	13	
-	-	-	6,775	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	-	-	Autres entreprises	16	
-	-	552	-	Intérêts et les autres revenus de placements	17	
-	-	552	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19	
60	-	-	-	Autres	20	
60	-	-	-	Total, autres revenus de sources propres	21	
237	-	552	7,084	Total, revenu général brut de source propre	22	
-	-	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:		
-	-	-	-	Subventions statutaires	23	
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24	
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	-	-	-	Péréquation	27	
-	-	-	-	Programmes établis	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	68,556	-	-	Autres	30	
-	68,556	-	-	Total, transferts de nature générale	31	
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	-	-	-	Transferts de l'administration publique fédérale:		
-	2,743	-	-	Transports et communications	32	
-	6,026	-	-	Santé	33	
-	3,357	-	-	Bien-être social	34	
-	-	-	-	Éducation	35	
-	-	-	-	Ressources naturelles	36	
-	9,666	-	-	Autres fonctions	37	
-	21,792	-	-	Total partiel	38	
-	82	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39	
-	21,874	-	-	Total, transferts à usage précis	40	
-	90,430	-	-	Total, transferts	41	
237	90,430	552	7,084	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 - Concluded
Canada

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			thousands of dollars: — milliers de dollars		
	Taxes:				
1	Personal income taxes	5,287,048	5,287,048	—	—
2	Corporation income taxes	1,379,373	—	1,379,373	—
3	General sale taxes	3,304,983	—	—	3,304,983
4	Motive fuel taxes	1,447,482	—	—	1,447,482
5	Tobacco taxes	258,820	—	—	258,820
6	Taxes on estates, successions and gifts	152,410	152,410	—	—
7	Health insurance premiums	675,044	—	—	—
8	Social insurance levies	492,505	492,505	—	—
9	Universal pension plan levies	394,000	394,000	—	—
10	Other taxes	820,988	145,000	—	675,838
11	Total, taxes	14,212,653	6,470,963	1,379,373	5,687,123
12	Natural resource revenue	1,539,322	—	133,441	260,201
13	Privileges, licences and permits	701,300	—	—	455,472
14	Sales of goods and services	584,638	—	—	24,342
	Return on investments:				
15	Liquor board profits	743,709	—	—	743,609
16	Other enterprises	63,500	—	—	—
17	Interest and other returns on investments	1,206,555	—	—	—
18	Total, return on investments	2,013,764	—	—	743,609
19	Other revenue from own sources: Contributions to non-trusted public service and teachers' pension plans.	194,460	194,460	—	—
20	Other	77,736	23	—	6,838
21	Total, other revenue from own sources	272,196	194,483	—	6,838
22	Total, gross general revenue from own sources	19,323,873	6,665,446	1,512,814	7,177,585
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	33,279	—	—	—
24	Share of federal income tax on privately owned public power utilities.	33,420	—	—	—
25	Share of federal tax on corporation undistributed income	18,000	—	—	—
26	Share of federal estate tax	3,151	—	—	—
27	Equalization	1,750,717	—	—	—
28	Established programs	229,400	—	—	—
29	Grants-in-lieu of taxes	760	—	—	—
30	Other	— 9,545	—	—	—
31	Total, general purpose transfers	2,059,182	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	133,153	—	—	—
33	Health	1,967,001	—	—	—
34	Social welfare	612,711	—	—	—
35	Education	587,848	—	—	—
36	Natural resources	28,199	—	—	—
37	Other functions	449,452	—	—	—
38	Sub-total	3,778,364	—	—	—
39	From local governments and their enterprises	29,830	—	—	—
40	Total, specific purpose transfers	3,808,194	—	—	—
41	Total, transfers	5,867,376	—	—	—
42	Gross general revenue	25,191,249	6,665,446	1,512,814	7,177,585

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1975 - fin

Canada

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	N ^o
thousands of dollars - milliers de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôt sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
675,044	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	150	Autres impôts	10
675,044	-	-	150	Total, impôts	11
25,228	-	1,064,228	56,224	Revenu au titre des ressources naturelles	12
238,171	-	-	7,657	Privilèges, licences et permis	13
67	-	-	560,229	Vente de biens et services	14
-	-	-	100	Revenus de placements:	
-	-	63,500	-	Bénéfices des régies des alcools	15
-	-	1,206,433	122	Autres entreprises	16
-	-	1,269,933	222	Intérêts et les autres revenus de placements	17
-	-	-	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
67,405	-	-	3,470	Autres	20
67,405	-	-	3,470	Total, autres revenus de sources propres	21
1,005,915	-	2,334,161	627,952	Total, revenu général brut de source propre	22
-	33,279	-	-	Transferts de nature générale d'autres de l'administration publique fédérale et de ses entreprises:	
-	33,420	-	-	Subventions statutaires	23
-	18,000	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	3,151	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	1,750,717	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	229,400	-	-	Péréquation	27
-	760	-	-	Programmes établis	28
-	- 9,545	-	-	Subventions en remplacement d'impôt	29
-	2,059,182	-	-	Autres	30
-	-	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	133,153	-	-	Transferts de l'administration publique fédérale:	
-	1,967,001	-	-	Transports et communications	32
-	612,711	-	-	Santé	33
-	587,848	-	-	Bien-être social	34
-	28,199	-	-	Éducation	35
-	449,452	-	-	Ressources naturelles	36
-	3,778,364	-	-	Autres fonctions	37
-	29,830	-	-	Total partiel	38
-	3,808,194	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	5,867,376	-	-	Total, transferts à usage précis	40
-	-	-	-	Total, transferts	41
1,005,915	5,867,376	2,334,161	627,952	Revenus généraux bruts	42

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1975

		Economic classification		
		Classification économique		
		Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux	
			Persons — Particuliers	
Gross general expenditure		Total Table 2 — Total tableau 2		
No.		thousands of dollars — milliers de dollars		
		Newfoundland — Terre-Neuve		
1	General government	26,138	22,402	3,732
2	Protection of persons and property	18,069	17,799	70
3	Transportation and communications	77,530	74,870	10
4	Health	149,168	145,328	3,840
5	Social welfare	72,595	17,327	55,268
6	Education	196,610	50,310	146,300
7	Natural resources	27,082	23,762	79
8	Agriculture, trade and industry, and tourism	31,482	14,771	5,257
9	Environment	9,446	2,446	—
10	Recreation and culture	18,238	17,853	180
11	Labour and employment, and immigration	582	582	—
12	Housing	3,175	490	—
13	Supervision and development of regions and localities	15,438	13,446	341
14	Research establishments	—	—	—
15	General purpose transfers to other levels of government	5,038	—	—
16	Transfers to own enterprises	19,842	—	—
17	Debt charges	80,917	3,000	77,917
18	Other	8	8	—
19	Gross general expenditure	751,358	404,394	292,994
		Prince Edward Island — île-du-Prince-Édouard		
20	General government	8,500	7,727	773
21	Protection of persons and property	3,709	3,555	79
22	Transportation and communications	15,626	15,526	—
23	Health	28,178	27,748	430
24	Social welfare	13,985	6,596	7,389
25	Education	41,259	6,826	7,630
26	Natural resources	1,784	1,776	8
27	Agriculture, trade and industry, and tourism	14,610	9,903	594
28	Environment	2,401	2,196	—
29	Recreation and culture	1,997	1,862	135
30	Labour and employment, and immigration	161	161	—
31	Housing	3,000	3,000	—
32	Supervision and development of regions and localities	2,099	1,405	334
33	Research establishments	830	830	—
34	General purpose transfers to other levels of government	965	—	—
35	Transfers to own enterprises	276	—	—
36	Debt charges	10,380	—	10,370
37	Other	—	—	—
38	Gross general expenditure	149,760	89,111	27,742

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1975

Economic classification — Classification économique			Dépenses générales brutes	No
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Newfoundland — Terre-Neuve				
—	—	4	Administration publique générale	1
—	200	—	Protection des personnes et des biens	2
—	2,650	—	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	—	—	Éducation	6
3,241	—	—	Ressources naturelles	7
10,354	—	1,100	Agriculture, commerce et industrie, et tourisme	8
—	7,000	—	Environnement	9
175	—	30	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
971	1,714	—	Logement	12
—	1,650	1	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	5,038	—	Transferts de nature générale aux administrations publiques locales ..	15
19,842	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
34,583	18,252	1,135	Dépenses générales brutes	19
Prince Edward Island — Île-du-Prince-Édouard				
—	—	—	Administration publique générale	20
—	75	—	Protection des personnes et des biens	21
—	100	—	Transports et communications	22
—	—	—	Santé	23
—	—	—	Bien-être social	24
—	26,803	—	Éducation	25
—	—	—	Ressources naturelles	26
4,113	—	—	Agriculture, commerce et industrie, et tourisme	27
—	205	—	Environnement	28
—	—	—	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
—	—	—	Logement	31
360	—	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	965	—	Transferts de nature générale aux administrations publiques locales ..	34
276	—	—	Transferts à ses propres entreprises	35
—	—	10	Service de la dette	36
—	—	—	Autres	37
4,749	28,148	10	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1975 - Continued

Gross general expenditure		Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
No.		thousands of dollars — milliers de dollars		
		Nova Scotia — Nouvelle-Écosse		
1	General government	52,636	38,444	172
2	Protection of persons and property	25,810	24,657	260
3	Transportation and communications	86,937	84,575	—
4	Health	215,309	213,411	608
5	Social welfare	87,096	10,055	62,276
6	Education	221,602	40,684	64,562
7	Natural resources	26,262	17,575	57
8	Agriculture, trade and industry, and tourism	27,599	23,298	1,091
9	Environment	9,406	8,406	—
10	Recreation and culture	16,302	14,064	1,721
11	Labour and employment, and immigration	719	686	33
12	Housing	10,681	7,107	58
13	Supervision and development of regions and localities	16,441	2,520	17
14	Research establishments	1,350	1,350	—
15	General purpose transfers to other levels of government	4,684	—	—
16	Transfers to own enterprises	4,596	—	—
17	Debt charges	86,477	1,213	83,764
18	Other	—	—	—
19	Gross general expenditure	893,907	488,045	214,619
		New Brunswick — Nouveau-Brunswick		
20	General government	55,659	46,914	6,413
21	Protection of persons and property	16,323	16,272	51
22	Transportation and communications	98,549	91,678	195
23	Health	162,014	155,468	6,432
24	Social welfare	85,319	13,657	71,625
25	Education	213,104	167,143	45,946
26	Natural resources	12,940	11,176	78
27	Agriculture, trade and industry, and tourism	20,618	17,047	690
28	Environment	2,814	1,765	209
29	Recreation and culture	6,692	2,992	1,100
30	Labour and employment, and immigration	1,837	1,801	36
31	Housing	—	—	—
32	Supervision and development of regions and localities	63,807	30,412	—
33	Research establishments	—	—	—
34	General purpose transfers to other levels of government	—	—	—
35	Transfers to own enterprises	5,874	—	—
36	Debt charges	45,000	150	44,750
37	Other	—	—	—
38	Gross general expenditure	790,550	556,475	177,525

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Economic classification — Classification économique			Dépenses générales brutes	No			
Transfers to — Transferts aux		Other expenditures — Autres dépenses					
Business — Entreprises	Other levels of government — Autres niveau d'administration publique						
thousands of dollars — milliers de dollars							
Nova Scotia — Nouvelle-Écosse							
14,000	20	—	Administration publique générale	1			
—	891	2	Protection des personnes et des biens	2			
362	2,000	—	Transports et communications	3			
—	1,290	—	Santé	4			
—	14,765	—	Bien-être social	5			
—	116,356	—	Éducation	6			
2,095	85	6,450	Ressources naturelles	7			
3,210	—	—	Agriculture, commerce et industrie, et tourisme	8			
—	1,000	—	Environnement	9			
—	517	—	Loisirs et culture	10			
—	—	—	Main-d'oeuvre, population active et immigration	11			
3,512	4	—	Logement	12			
—	13,904	—	Surveillance et mise en valeur des régions et des localités	13			
—	—	—	Établissements de recherches	14			
—	4,684	—	Transferts de nature générale aux administrations publiques locales ..	15			
4,596	—	—	Transferts à ses propres entreprises	16			
—	—	1,500	Service de la dette	17			
—	—	—	Autres	18			
27,775	155,516	7,952	Dépenses générales brutes	19			
New Brunswick — Nouveau-Brunswick							
—	15	2,317	Administration publique générale	20			
—	—	—	Protection des personnes et des biens	21			
161	240	6,275	Transports et communications	22			
—	114	—	Santé	23			
—	37	—	Bien-être social	24			
—	15	—	Éducation	25			
1,686	—	—	Ressources naturelles	26			
1,814	—	1,067	Agriculture, commerce et industrie, et tourisme	27			
505	335	—	Environnement	28			
60	—	2,540	Loisirs et culture	29			
—	—	—	Main-d'oeuvre, population active et immigration	30			
—	—	—	Logement	31			
—	33,095	300	Surveillance et mise en valeur des régions et des localités	32			
—	—	—	Établissements de recherches	33			
—	—	—	Transferts de nature générale aux administrations publiques locales ..	34			
5,874	—	—	Transferts à ses propres entreprises	35			
—	—	100	Service de la dette	36			
—	—	—	Autres	37			
10,100	33,851	12,599	Dépenses générales brutes	38			

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1975 - Continued

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification	
			Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
thousands of dollars — milliers de dollars				
Québec				
1	General government	372,356	297,908	74,448
2	Protection of persons and property	245,141	239,301	3,471
3	Transportation and communications	661,318	561,385	390
4	Health	1,823,508	1,740,399	83,109
5	Social welfare	1,085,197	88,454	996,743
6	Education	1,892,740	365,629	462,994
7	Natural resources	108,228	104,093	577
8	Agriculture, trade and industry, and tourism	218,044	127,067	6,849
9	Environment	32,155	8,627	50
10	Recreation and culture	69,865	38,802	18,920
11	Labour and employment, and immigration	30,569	29,770	799
12	Housing	65,293	4,048	
13	Supervision and development of regions and localities	108,508	80,114	1,508
14	Research establishments	—	—	—
15	General purpose transfers to other levels of government	323,874	—	—
16	Transfers to own enterprises	—	—	—
17	Debt charges	351,310		351,310
18	Other	—	—	—
19	Gross general expenditure	7,388,106	3,685,597	2,001,168
Ontario				
20	General government	419,399	341,591	49,512
21	Protection of persons and property	356,553	303,046	1,514
22	Transportation and communications	766,111	392,893	40
23	Health	2,451,198	2,355,620	52,540
24	Social welfare	1,122,064	85,875	950,049
25	Education	2,284,021	341,542	611,657
26	Natural resources	135,579	111,772	123
27	Agriculture, trade and industry, and tourism	93,709	69,819	1,252
28	Environment	176,749	161,846	—
29	Recreation and culture	101,093	57,387	41,275
30	Labour and employment, and immigration	8,130	8,114	16
31	Housing	97,220	22,957	4,300
32	Supervision and development of regions and localities	49,267	47,695	81
33	Research establishments	6,200	6,200	—
34	General purpose transfers to other levels of government	265,656	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	629,506	—	629,506
37	Other	—	—	—
38	Gross general expenditure	8,962,455	4,306,357	2,341,865

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Economic classification — Classification économique			Dépenses générales brutes	No
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Québec				
—	—	—	Administration publique générale	1
239	2,130	—	Protection des personnes et des biens	2
—	23,543	76,000	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	1,064,117	—	Éducation	6
3,553	5	—	Ressources naturelles	7
62,092	7,550	14,486	Agriculture, commerce et industrie, et tourisme	8
—	23,478	—	Environnement	9
4,000	4,195	3,948	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
11,519	49,726	—	Logement	12
—	26,886	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	323,874	—	Transferts de nature générale aux administrations publiques locales ..	15
—	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
81,403	1,525,504	94,434	Dépenses générales brutes	19
Ontario				
—	—	28,296	Administration publique générale	20
3,953	48,040	—	Protection des personnes et des biens	21
3,230	337,517	32,431	Transports et communications	22
—	43,038	—	Santé	23
—	86,140	—	Bien-être social	24
140	1,330,682	—	Éducation	25
100	23,584	—	Ressources naturelles	26
19,138	3,500	—	Agriculture, commerce et industrie, et tourisme	27
2,803	12,100	—	Environnement	28
—	2,431	—	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
53,387	16,576	—	Logement	31
—	1,491	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	265,656	—	Transferts de nature générale aux administrations publiques locales ..	34
—	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
82,751	2,170,755	60,727	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1975 - Continued

		Economic classification — Classification économique		
		Total Table 2 — Total tableau 2	Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
No.	Gross general expenditure	thousands of dollars — milliers de dollars		
		Manitoba		
1	General government	79,952	77,564	2,375
2	Protection of persons and property	38,614	37,726	702
3	Transportation and communications	103,706	81,323	—
4	Health	283,547	281,766	1,781
5	Social welfare	163,854	21,841	134,613
6	Education	235,562	47,518	60,419
7	Natural resources	26,353	25,131	222
8	Agriculture, trade and industry, and tourism	53,414	43,347	5,979
9	Environment	9,575	7,115	160
10	Recreation and culture	22,561	14,404	8,157
11	Labour and employment, and immigration	3,789	3,789	—
12	Housing	7,119	1,089	—
13	Supervision and development of regions and localities	22,765	21,389	1,176
14	Research establishments	—	—	—
15	General purpose transfers to other levels of government	20,181	—	—
16	Transfers to own enterprises	288	—	—
17	Debt charges	61,678	—	61,678
18	Other	—	—	—
19	Gross general expenditure	1,132,958	664,002	277,262
		Saskatchewan		
20	General government	46,955	40,917	6,017
21	Protection of persons and property	28,570	28,373	112
22	Transportation and communications	109,451	88,794	—
23	Health	231,057	226,571	2,257
24	Social welfare	125,653	28,656	93,997
25	Education	212,785	32,145	55,676
26	Natural resources	17,961	17,073	68
27	Agriculture, trade and industry, and tourism	62,098	32,172	4,436
28	Environment	7,314	6,662	—
29	Recreation and culture	12,028	6,333	4,318
30	Labour and employment, and immigration	854	826	28
31	Housing	41,360	1,834	—
32	Supervision and development of regions and localities	13,374	11,624	19
33	Research establishments	2,565	2,457	108
34	General purpose transfers to other levels of government	10,391	—	—
35	Transfers to own enterprises	9,172	—	—
36	Debt charges	53,538	—	53,538
37	Other	—	—	—
38	Gross general expenditure	985,126	524,437	220,574

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Economic classification - Classification économique			Dépenses générales brutes	N ^o	
Transfers to - Transferts aux		Other expenditures - Autres dépenses			
Business - Entreprises	Other levels of government - Autres niveaux d'administration publique				
thousands of dollars - milliers de dollars					
Manitoba					
-	13	-	Administration publique générale	1	
186	-	-	Protection des personnes et des biens	2	
-	22,383	-	Transports et communications	3	
-	-	-	Santé	4	
-	7,400	-	Bien-être social	5	
50	127,575	-	Éducation	6	
-	-	1,000	Ressources naturelles	7	
2,296	292	1,500	Agriculture, commerce et industrie, et tourisme	8	
-	2,300	-	Environnement	9	
-	-	-	Loisirs et culture	10	
-	-	-	Main-d'oeuvre, population active et immigration	11	
6,030	-	-	Logement	12	
-	200	-	Surveillance et mise en valeur des régions et des localités	13	
-	-	-	Établissements de recherches	14	
-	20,181	-	Transferts de nature générale aux administrations publiques locales ..	15	
288	-	-	Transferts à ses propres entreprises	16	
-	-	-	Service de la dette	17	
-	-	-	Autres	18	
8,850	180,344	2,500	Dépenses générales brutes	19	
Saskatchewan					
-	1	20	Administration publique générale	20	
-	85	-	Protection des personnes et des biens	21	
686	18,471	1,500	Transports et communications	22	
-	2,229	-	Santé	23	
-	3,000	-	Bien-être social	24	
-	124,964	-	Éducation	25	
28	-	792	Ressources naturelles	26	
4,976	1,027	19,487	Agriculture, commerce et industrie, et tourisme	27	
-	450	202	Environnement	28	
974	155	248	Loisirs et culture	29	
-	-	-	Main-d'oeuvre, population active et immigration	30	
39,526	-	-	Logement	31	
-	1,731	-	Surveillance et mise en valeur des régions et des localités	32	
-	-	-	Établissements de recherches	33	
-	10,391	-	Transferts de nature générale aux administrations publiques locales ..	34	
9,172	-	-	Transferts à ses propres entreprises	35	
-	-	-	Service de la dette	36	
-	-	-	Autres	37	
55,362	162,504	22,249	Dépenses générales brutes	38	

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1975 - Continued

		Economic classification — Classification économique	
Gross general expenditure		Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
			Persons — Particuliers
No.		thousands of dollars — milliers de dollars	
		Alberta	
1	General government	230,526	31,853
2	Protection of persons and property	65,676	584
3	Transportation and communications	179,269	80
4	Health	533,694	2,165
5	Social welfare	277,083	215,462
6	Education	506,763	172,918
7	Natural resources	54,191	364
8	Agriculture, trade and industry, and tourism	61,322	9,570
9	Environment	13,309	452
10	Recreation and culture	28,722	3,339
11	Labour and employment, and immigration	10,221	—
12	Housing	1,000	—
13	Supervision and development of regions and localities	17,804	1,100
14	Research establishments	4,882	—
15	General purpose transfers to other levels of government	44,100	—
16	Transfers to own enterprises	6,163	—
17	Debt charges	113,152	113,030
18	Other	—	—
19	Gross general expenditure	2,147,817	550,917
		British Columbia — Colombie-Britannique	
20	General government	134,761	410
21	Protection of persons and property	86,106	74
22	Transportation and communications	259,291	103
23	Health	675,988	1,951
24	Social welfare	348,001	225,589
25	Education	471,695	125,797
26	Natural resources	99,394	182
27	Agriculture, trade and industry, and tourism	39,630	4,954
28	Environment	3,599	—
29	Recreation and culture	37,993	6,533
30	Labour and employment, and immigration	4,588	4
31	Housing	173,069	12,000
32	Supervision and development of regions and localities	7,208	50
33	Research establishments	—	—
34	General purpose transfers to other levels of government	67,600	—
35	Transfers to own enterprises	—	—
36	Debt charges	48,087	48,087
37	Other	—	—
38	Gross general expenditure	2,457,010	425,734

TABEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Economic classification — Classification économique			Dépenses générales brutes	N ^o
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Alberta				
37,500	20	4,749	Administration publique générale	1
—	1,032	—	Protection des personnes et des biens	2
—	46,420	4,569	Transports et communications	3
—	12,966	—	Santé	4
—	10,431	—	Bien-être social	5
—	274,793	—	Éducation	6
—	—	—	Ressources naturelles	7
15,543	2,632	—	Agriculture, commerce et industrie, et tourisme	8
—	1,750	2,400	Environnement	9
—	8,157	—	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
1,000	—	—	Logement	12
6,532	2,107	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	44,100	—	Transferts de nature générale aux administrations publiques locales ..	15
6,163	—	—	Transferts à ses propres entreprises	16
—	—	97	Service de la dette	17
—	—	—	Autres	18
66,738	404,408	11,815	Dépenses générales brutes	19
British Columbia — Colombie-Britannique				
—	—	250	Administration publique générale	20
—	419	—	Protection des personnes et des biens	21
2,500	—	4,000	Transports et communications	22
—	2,135	1,500	Santé	23
—	80,580	—	Bien-être social	24
—	295,500	—	Éducation	25
1,050	14	25	Ressources naturelles	26
4,330	304	1	Agriculture, commerce et industrie, et tourisme	27
—	75	—	Environnement	28
—	1,000	4,000	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
109,500	1,100	5,000	Logement	31
—	1,373	2,000	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	67,600	—	Transferts de nature générale aux administrations publiques locales ..	34
—	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
117,380	450,100	16,776	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1975 - Continued

No.	Gross general expenditure	Total Table 2 — Total, Tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
thousands of dollars — milliers de dollars				
Yukon				
1	General government	7,429	7,429	—
2	Protection of persons and property	4,203	3,886	—
3	Transportation and communications	15,679	15,271	50
4	Health	4,788	4,788	—
5	Social welfare	2,371	1,133	1,238
6	Education	9,783	9,191	592
7	Natural resources	417	417	—
8	Agriculture, trade and industry, and tourism	862	842	20
9	Environment	571	520	—
10	Recreation and culture	798	603	97
11	Labour and employment, and immigration	—	—	—
12	Housing	2,900	2,900	—
13	Supervision and development of regions and localities	1,462	1,181	—
14	Research establishments	—	—	—
15	General purpose transfers to other levels of government	784	—	—
16	Transfers to own enterprises	—	—	—
17	Debt charges	2,779	—	2,779
18	Other	—	—	—
19	Gross general expenditure	54,826	48,161	4,776
Northwest Territories — Territoires du Nord-Ouest				
20	General government	45,168	44,779	220
21	Protection of persons and property	5,394	5,384	—
22	Transportation and communications	3,750	3,650	—
23	Health	11,140	10,766	374
24	Social welfare	6,945	3,458	3,487
25	Education	32,223	26,582	1,526
26	Natural resources	2,112	1,934	178
27	Agriculture, trade and industry, and tourism	5,285	4,908	52
28	Environment	3,380	3,380	—
29	Recreation and culture	1,721	925	796
30	Labour and employment, and immigration	433	403	—
31	Housing	7,242	7,063	—
32	Supervision and development of regions and localities	9,789	6,053	—
33	Research establishments	—	—	—
34	General purpose transfers to other levels of government	—	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	6,011	—	6,011
37	Other	—	—	—
38	Gross general expenditure	140,593	119,285	12,644

TABEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1975 - suite

Economic classification - Classification économique			Dépenses générales brutes	N°			
Transfers to - Transferts aux		Other expenditures - Autres dépenses					
Business - Entreprises	Other levels of government - Autres niveau d'administration publique						
thousands of dollars - milliers de dollars							
Yukon							
-	-	-	Administration publique générale	1			
317	-	-	Protection des personnes et des biens	2			
-	358	-	Transports et communications	3			
-	-	-	Santé	4			
-	-	-	Bien-être social	5			
-	-	-	Éducation	6			
-	-	-	Ressources naturelles	7			
-	-	-	Agriculture, commerce et industrie, et tourisme	8			
-	51	-	Environnement	9			
-	98	-	Loisirs et culture	10			
-	-	-	Main-d'oeuvre, population active et immigration	11			
-	-	-	Logement	12			
-	281	-	Surveillance et mise en valeur des régions et des localités	13			
-	-	-	Établissements de recherches	14			
-	784	-	Transferts de nature générale aux administrations publiques locales ..	15			
-	-	-	Transferts à ses propres entreprises	16			
-	-	-	Service de la dette	17			
-	-	-	Autres	18			
317	1,572	-	Dépenses générales brutes	19			
Northwest Territories - Territoires du Nord-Ouest							
-	169	-	Administration publique générale	20			
-	10	-	Protection des personnes et des biens	21			
-	100	-	Transports et communications	22			
-	-	-	Santé	23			
-	-	-	Bien-être social	24			
-	3,845	270	Éducation	25			
-	-	-	Ressources naturelles	26			
325	-	-	Agriculture, commerce et industrie, et tourisme	27			
-	-	-	Environnement	28			
-	-	-	Loisirs et culture	29			
-	30	-	Main-d'oeuvre, population active et immigration	30			
179	-	-	Logement	31			
-	3,636	100	Surveillance et mise en valeur des régions et des localités	32			
-	-	-	Établissements de recherches	33			
-	-	-	Transferts de nature générale aux administrations publiques locales ..	34			
-	-	-	Transferts à ses propres entreprises	35			
-	-	-	Service de la dette	36			
-	-	-	Autres	37			
504	7,790	370	Dépenses générales brutes	38			

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1975 — Concluded

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
			thousands of dollars — milliers de dollars	
			Canada	
1	General government	1,479,479	1,216,180	175,925
2	Protection of persons and property	894,168	829,672	6,917
3	Transportation and communications	2,377,217	1,790,853	868
4	Health	6,569,589	6,350,830(1)	155,487
5	Social welfare	3,390,163	370,074	2,817,736
6	Education	6,318,147	1,197,020	1,756,017
7	Natural resources	512,303	466,659	1,936
8	Agriculture, trade and industry, and tourism	628,673	406,792	40,744
9	Environment	270,719	215,194	871
10	Recreation and culture	318,010	198,911	86,571
11	Labour and employment, and immigration	61,883	60,937	916
12	Housing	412,059	95,957	16,358
13	Supervision and development of regions and localities	327,962	227,689	4,626
14	Research establishments	15,767	15,659	108
15	General purpose transfers to other levels of government	743,273	—	—
16	Transfers to own enterprises	46,211	—	—
17	Debt charges	1,488,835	4,388	1,482,740
18	Other	8	8	—
19	Gross general expenditure	25,854,466	13,446,823	6,547,820

(1) Includes transfers to hospitals, which the national accounts series treat as transfers to other levels of government: Nfld., (99,936), P.E.I., (13,555), N.S., (122,675), N.B., (91,991), Qué., (1,099,416), Ont., (1,250,376), Man., (155,000), Sask., (135,108), Alta., (322,500), B.C., (355,362), Yukon, (1,911,579).

TABEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1975 - fin

Economic classification — Classification économique			Dépenses générales brutes	N°
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
thousands of dollars — milliers de dollars				
Canada				
51,500	238	35,636	Administration publique générale	1
4,695	52,882	2	Protection des personnes et des biens	2
6,939	453,782	124,775	Transports et communications	3
—	61,772	1,500	Santé	4
—	202,353	—	Bien-être social	5
190	3,364,650	270	Éducation	6
11,753	23,688	8,267	Ressources naturelles	7
128,191	15,305	37,641	Agriculture, commerce et industrie, et tourisme	8
3,308	48,744	2,602	Environnement	9
5,209	16,553	10,766	Loisirs et culture	10
—	30	—	Main-d'oeuvre, population active et immigration	11
225,624	69,120	5,000	Logement	12
6,892	86,354	2,401	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	743,273	—	Transferts de nature générale aux administrations publiques locales ..	15
46,211	—	—	Transferts à ses propres entreprises	16
—	—	1,707	Service de la dette	17
—	—	—	Autres	18
490,512	5,138,744	230,567	Dépenses générales brutes	19

(1) Comprend les transferts aux hôpitaux qui pour les fins de la série des comptes nationaux sont des transferts aux autres niveaux de gouvernement, T.N., (99,936), P.-É., (13,555), N.-É., (122,675), N.B., (91,991), Qué., (1,099,416), Ont., (1,250,376), Man., (155,000), Sask., (135,108), Alta., (322,500), C.-B., (355,362), Yukon, (1,912), T.N.-O., (5,579).

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

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Statistique de l'administration publique fédérale

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- 61-203 Finances des entreprises publiques fédérales, A., Bil.
- 72-004 L'emploi dans l'administration publique fédérale, T., Bil.
- 72-205 L'emploi dans l'administration publique fédérale dans les régions métropolitaines, A., Bil.

Statistique des administrations publiques provinciales

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- 68-207 Finances des administrations publiques provinciales – Revenus et dépenses, A., Bil.
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- 68-505 *A Review of Conferences on Municipal Finance Statistics, 1937-66*, HS., Angl.
- 72-505 L'emploi dans les administrations municipales, 1961-1966, HS., Bil.

Système d'information financière à l'usage des corporations municipales:

- 12-532 F Volume I. Introduction générale, HS., F. et Angl.
- 12-533 F Volume II. Les systèmes de classification, HS., F. et Angl.
- 12-534 F Supplément du Volume II. États simulés (pro-forma), HS., F. et Angl.

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- 68-502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
- 68-506 The Canadian System of Government Financial Management Statistics, O., E. and F.

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- 72-004 Federal Government Employment, Q., Bil.
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Provincial Government Statistics

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- 72-505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12-532 Volume I. General Introduction, O., E. and F.
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- 12-534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

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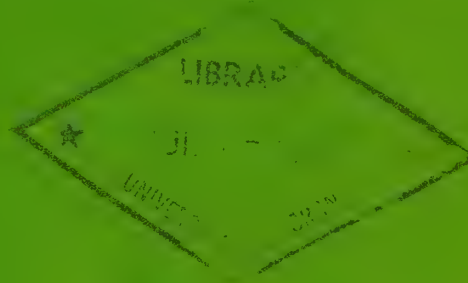
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1975

Année financière se terminant le 31 mars 1976



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INTRODUCTION

This publication forms a part of the Canadian System of Government Financial Management Statistics, which is the subject of a recent Statistics Canada publication, Catalogue 68-506.

This latter publication describes in detail the historical background, objectives, statistical coverage, concepts and classification framework of the system and represents the results of a complete review of financial management statistics conducted by the Public Finance Division.

The financial management system is designed to encompass the operation of all governments in Canada. The system recognizes three levels of government: federal, provincial/territorial and local. The federal level comprises the Government of Canada and its special funds and agencies, the provincial/territorial level of governments, special funds and agencies of the ten provinces and two territories and the local level, the governments and agencies of municipalities, local school authorities and special purpose boards and commissions.

The general government universe includes all government administrative bodies except those which are specifically excluded. More precisely, general government comprises:

- a) departments of government;
- b) administrative, regulatory and special funds which perform functions similar to those of departments and which may be organized as boards, commissions or agencies. This group includes quasi-trust accounts the funds of which are available for government use. It also includes government social insurance programs such as those pertaining to unemployment insurance, workmen's compensation and vacation-with-pay programs;
- c) agencies engaged in "industrial" or "commercial" activities primarily to service the requirements of their own governments, and agencies engaged primarily in the channelling of funds from one level of government to another or among organizations at the same level of government, e.g., bodies established by provincial legislation to help finance the capital programs of municipalities and school boards;
- d) government-owned institutions such as those engaged in education, health and welfare services, or administration of justice, e.g., agricultural schools, residences for handicapped persons, gaols, etc.;
- e) universal pension programs (Canada and Quebec pension plans);
- f) non-trusted public service pension plans, i.e., plans, the monies of which constitute an integral part of a government's consolidated revenue account or which are otherwise available to the government in the financing of its operations;
- g) working capital funds.

While the above description of the general government universe does not differ in substance from that employed for some time in the compilation of financial data on governments, this description is now given a very much enlarged interpretation. Previously data on workmen's compensation boards were provided

Cette publication fait partie du système canadien des statistiques de la gestion financière des administrations publiques, qui a fait l'objet d'une récente publication de Statistique Canada, portant le n° 68-506F au catalogue.

Cette dernière publication décrit en détail l'historique, les objectifs, la couverture statistique, les concepts et le cadre de classification du système, et représente les résultats d'un examen exhaustif des statistiques de la gestion financière effectué par la Division des finances publiques.

Le système de la gestion financière est destiné à couvrir l'activité de toutes les administrations publiques au Canada. Le système tient compte de trois échelons d'administration publique: fédéral, provincial (ou territorial) et local. À l'échelon fédéral, on trouve le gouvernement du Canada et ses fonds et organismes spéciaux; à l'échelon provincial (ou territorial), les administrations publiques, fonds spéciaux et organismes des dix provinces et des deux territoires, et enfin au niveau local, on retrouve les administrations publiques et les organismes des municipalités, les conseils scolaires locaux et les commissions et conseils spéciaux.

L'univers de l'administration publique générale comprend toutes les activités des pouvoirs administratifs, sauf celles qui en sont exclues de façon explicite. Plus précisément, l'administration publique générale comprend:

- a) les ministères;
- b) les fonds administratifs, réglementaires et les fonds spéciaux dont les fonctions sont semblables à celles des ministères et qui peuvent être constitués en commissions, conseils, ou organismes. Dans ce groupe se trouvent les fonds quasi-fiduciaires dont les fonds sont à la disposition des administrations publiques. En font également partie les régimes publics d'assurance sociale, comme ceux relatifs à l'assurance-chômage, à l'indemnisation des accidents du travail et aux congés payés;
- c) les organismes ayant une activité "industrielle" ou "commerciale" pour répondre avant tout aux besoins des administrations publiques dont ils relèvent, et les organismes dont l'activité principale est l'acheminement de fonds d'un échelon de gouvernement à un autre ou entre des organismes à un même échelon, comme, par exemple, les organismes créés par des lois provinciales pour aider au financement des investissements des municipalités et des conseils scolaires;
- d) les établissements appartenant à des administrations publiques, comme ceux qui s'occupent de l'éducation, des services de la santé et du bien-être social, ou de l'administration de la justice. Dans cette catégorie entrent les écoles d'agriculture, les résidences pour personnes handicapées, les prisons, etc.;
- e) les régimes universels de pensions (Régimes de pensions du Canada et des rentes du Québec);
- f) les régimes de pensions de la Fonction publique non constitués en fiducie, c'est-à-dire des régimes dont les fonds forment une partie intégrante d'un compte de revenus consolidés publics, ou sont de toute autre manière à la disposition de l'administration publique pour le financement de ses activités;
- g) les fonds de roulement.

Bien que la description de l'univers de l'administration publique générale qui précède ne diffère pas en substance de celle utilisée depuis un certain temps pour le rassemblement de données financières relatives aux administrations publiques, cette description est maintenant interprétée de façon beaucoup plus large. Jusqu'ici, les données sur les commissions des

only to the extent of government payments to these boards. The operations of the Quebec pension plan were reflected only to the extent of government contributions as employers. After careful consideration it was concluded that, notwithstanding the special nature of these programs, they are an integral part of general government.

Heretofore the financial management series dealt with non-trusted public service pension plans at the provincial government level on a net basis, i.e., contributions to non-trusted plans were offset against pension payments or vice versa. Upon reassessment, it was concluded that the full operations of these plans are an integral part of general government. Moreover, under the revised approach to the financial management series, all data are presented on a gross basis. Consequently for non-trusted plans the offsetting of employee contributions against pension payments or vice versa has been discontinued. The only involvement of governments in trusted pension plans continues, as in the past, to be their expenditure on contributions as employers.

Certain government agencies are specifically precluded from enterprise status. These are entities engaged primarily in the channelling of funds from their own to other levels of government or among organizations at their own level of government and those engaging in industrial or commercial activities primarily to service the requirements of their own government.

There are other agencies which are dual capacity organizations in that they are enterprises carrying out enterprise-type operations, and also act in an administrative capacity on behalf of their parent government. An example of their type of body is a provincial liquor board which carries on commercial operations and in addition carries out, on behalf of the parent provincial government, the regulatory aspects of provincial liquor control. In such cases, the results of the commercial operations are included in the government enterprise series, while expenditure related to the performance of the administrative duties, and any revenue derived therefrom, are treated as general government transactions.

This publication covers the provincial/territorial level of the general government universe described above, and incorporates the changes in treatment given to non-trusted pension plans, Workmen's Compensation Boards and the Quebec Pension Plan referred to as well as other minor changes in treatment and coverage.

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ending March 31, 1976. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial ministers of finance together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "gross general revenue" and "gross general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Because of variations in accounting and financial reporting systems used by the provinces, certain adjustments to provincial figures are necessary to achieve interprovincial comparability. The accuracy of the adjustments (which are presented in Tables 3 and 4) and also of the classification of revenue and

accidents du travail se limitaient aux versements de l'administration à ces commissions, et les activités du Régime des rentes du Québec n'étaient prises en compte que dans la mesure où elles concernaient les cotisations de l'État en sa qualité d'employeur. Après mûre réflexion, il a été décidé que la nature particulière de ces programmes ne les empêcherait pas de faire partie intégrante de l'administration publique générale.

Jusqu'à présent, les séries de la gestion financière traitaient les régimes de pensions des fonctions publiques provinciales non constitués en fiducie sur une base nette, c'est-à-dire qu'on portait les cotisations à un régime non constitué en fiducie en déduction des pensions, ou inversement. Après réévaluation, on a conclu que toutes les activités de ces régimes faisaient partie intégrante de l'administration publique générale. De plus, dans la nouvelle optique des séries de la gestion financière, toutes les données sont présentées sur une base brute. C'est pourquoi on a cessé de compenser entre elles les cotisations de l'employé et les pensions versées aux termes des régimes non établis en fiducie. De la participation des administrations publiques aux régimes de pensions établis en fiducie on continue à ne retenir que leurs dépenses en leur qualité d'employeur.

Certains organismes publics ne sont jamais considérés comme des entreprises publiques. Il s'agit des entités dont l'activité principale consiste à acheminer des fonds à un autre niveau d'administration publique ou parmi des organismes appartenant au même échelon d'administration publique, et celles dont l'activité industrielle ou commerciale sert avant tout à satisfaire les besoins de l'administration publique dont elles relèvent.

Il existe des organismes dont les activités ont une nature double, en ce sens qu'il s'agit d'entreprises ayant des activités propres à une entreprise et agissant en même temps pour le compte de l'administration publique-mère dont elles relèvent. Une illustration de ce genre d'organisme est une régie provinciale des alcools qui d'une part a une activité de nature commerciale et d'autre part applique, pour le compte de l'administration publique-mère dont elle relève, les règlements relatifs à la régie des boissons alcooliques dans la province. Dans ce cas, les résultats de l'exploitation commerciale sont compris dans les séries des entreprises publiques, tandis que la dépense relative à l'exercice des pouvoirs "de l'organisme", et tout revenu à ce titre, sont considérés comme relevant de l'administration publique générale.

La présente publication est consacrée au niveau provincial et territorial de l'univers de l'administration générale décrit ci-dessus et elle tient compte des changements apportés à la classification des régimes de pensions non constitués en fiducie, des caisses d'indemnisation des accidents du travail et du Régime des rentes du Québec (voir ci-dessus) ainsi que d'autres modifications moins importantes de la classification et de la couverture.

On présente ici une analyse statistique des prévisions des revenus et des dépenses des administrations publiques provinciales pour l'année financière se terminant le 31 mars 1976. Les renseignements proviennent en premier lieu des budgets des dépenses et des exposés budgétaires présentés aux Parlements provinciaux par les ministres des finances, ainsi que les prévisions des revenus et des dépenses des fonds et organismes spéciaux.

Les "revenus généraux bruts" et les "dépenses générales brutes" présentés ici ne peuvent se comparer avec les revenus et les dépenses qui figurent dans les états financiers des administrations provinciales.

Étant donné que les systèmes comptables et les états financiers varient d'une province à l'autre, il est nécessaire d'apporter certains ajustements pour assurer la comparabilité interprovinciale. La précision des ajustements (présentés dans les tableaux 3 et 4) et de la classification des revenus et des dépenses suivant les sources et les fonctions propres au

penditure into the Financial Management System source and function structure depends upon the detail of available sources of information.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of a statistical series.

The following tables indicate the importance of revenue sources and expenditure functions in terms of their percentage of gross general revenue and expenditure for 1975-76.

système de la gestion financière dépend du détail que renferment les sources existantes de renseignements.

Le budget des dépenses des provinces présente les opérations financières dans un cadre comptable établi, alors que le présent bulletin vise à consigner des totaux fondamentalement homogènes et uniformes d'une province à l'autre, suivant un cadre statistique dont la portée et la nature diffèrent des comptes financiers des administrations publiques provinciales. Toutefois, ces statistiques se prêtent à des comparaisons intergouvernementales plus logiques que ne le permettraient les divers documents budgétaires.

Il s'ensuit donc que l'écart entre les "revenus généraux" et les "dépenses générales" au sens du présent bulletin ne représente pas l'excédent ou le déficit budgétaire d'une province, mais qu'il doit être interprété en tenant compte du cadre conceptuel de la présente série statistique.

Les tableaux suivants expriment l'importance en pourcentage pour 1975-76 des sources de revenus et des fonctions des dépenses par rapport aux revenus généraux bruts et aux dépenses générales brutes.

Revenue Sources as Percentages of Estimated Gross General Revenue for Fiscal Year Ending March 31, 1976

No.	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
	Taxes:							
1	Personal income taxes	9.4	7.2	15.0	12.5	28.6	21.3	
2	Corporation income taxes	2.5	1.5	2.8	3.1	4.3	8.3	
3	General sales taxes	13.6	9.8	11.7	11.6	13.0	13.5	
4	Motive fuel taxes	4.3	4.4	5.8	5.7	4.5	5.7	
5	Tobacco taxes	1.4	1.2	—	0.8	0.9	1.1	
6	Taxes on estates, successions and gifts .....	..	—	—	0.2	0.4	0.7	
7	Health insurance premiums	—	—	—	—	—	5.8	
8	Social insurance levies	1.1	0.7	1.3	1.5	2.1	2.8	
9	Universal pension plan levies	—	—	—	—	4.8	—	
10	Other taxes	0.7	4.1	0.6	5.1	4.4	2.7	
11	Total, taxes	33.0	29.0	37.2	40.5	63.0	61.9	
12	Natural resource revenue	1.3	0.1	0.5	0.9	1.3	2.0	
13	Privileges, licences and permits	2.8	1.5	2.2	2.1	2.8	3.4	
14	Sales of goods and services	3.8	5.7	1.7	2.1	1.2	2.3	
	Return on investments:							
15	Liquor board profits	2.0	2.9	4.7	3.8	1.7	2.7	
16	Other enterprises	—	—	—	—	0.5	0.2	
17	Interest and other returns on investments	4.0	3.1	5.1	1.9	4.3	5.4	
18	Total, return on investments	6.0	6.0	9.8	5.7	6.5	8.3	
	Other revenue from own sources:							
19	Contributions to non-trusted public service and teachers' pension plans	1.0	—	..	0.6	1.1	0.4	
20	Other	0.2	0.2	0.2	0.2	0.2	0.5	
21	Total, other revenue from own sources	1.2	0.2	0.2	0.8	1.3	0.9	
22	Total, gross general revenue from own sources	48.0	42.5	51.5	52.1	76.2	78.7	
	General purpose transfers from the federal government and its enterprises:							
23	Statutory subsidies	1.2	0.4	0.2	0.2	0.1	0.1	
24	Share of federal income tax on privately owned public power utilities	0.2	0.3	—	—	..	0.1	
25	Share of federal tax on corporation undistributed income .....	..	—	..	..	..	0.1	
26	Share of federal estate tax .....	—	—	..	—	..	..
27	Equalization	24.8	24.7	26.3	23.4	11.1	—	
28	Established programs	—	—	—	—	2.8	—	
29	Grants-in-lieu of taxes	—	—	—	0.1	—	—	
30	Other	1.1	1.3	0.8	1.1	0.5	3.4	
31	Total, general purpose transfers	27.4	26.6	27.4	24.8	14.6	3.6	
	Specific purpose transfers from other levels of government and their enterprises:							
	From the federal government:							
32	Transportation and communications	3.4	0.9	0.9	2.2	0.4	0.1	
33	Health	9.7	7.0	10.9	9.7	2.6	10.5	
34	Social welfare	4.9	4.5	3.6	5.2	—	4.2	
35	Education	1.2	3.0	3.0	0.7	4.1	2.3	
36	Natural resources	2.4	0.1	0.8	1.4	0.1	..	
37	Other functions	2.9	15.4	1.9	3.6	2.1	0.4	
38	Sub-total	24.6	30.9	21.1	22.8	9.2	17.6	
39	From local government and their enterprises	—	0.1	0.1	0.3	—	0.1	
40	Total, specific purpose transfers	24.6	30.9	21.2	23.1	9.2	17.7	
41	Total, transfers	52.0	57.5	48.6	47.9	23.8	21.3	
42	Gross general revenue	100.0	100.0	100.0	100.0	100.0	100.0	

Sources de revenus exprimées en pourcentage des revenus prévisionnels généraux bruts pour l'année financière se terminant le 31 mars 1976

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	No
							Impôts:	
14.0	8.6	18.3	20.5	—	—	20.3	Impôts sur le revenu des particuliers	1
4.8	9.5	7.0	6.4	—	—	6.3	Impôts sur le revenu des sociétés	2
11.3	—	13.6	11.7	—	—	11.6	Taxes générales de vente	3
3.6	2.4	5.6	4.8	5.3	3.4	4.8	Taxes sur les carburants	4
0.6	0.4	0.7	0.9	0.5	—	0.9	Taxes sur le tabac	5
0.3	—	0.7	0.4	—	—	0.4	Taxes sur les biens transmis par décès, les successions et les dons	6
—	1.6	2.8	2.3	1.4	—	2.3	Primes de services de santé	7
1.6	1.7	2.8	2.2	—	—	2.3	Impôts au titre de l'assurance sociale	8
—	—	—	1.4	—	—	1.4	Prélèvements au titre des régimes de pension universel	9
1.2	0.6	2.1	2.7	3.3	0.6	2.7	Autres impôts	10
37.4	24.8	53.7	53.3	10.5	4.0	53.0	Total, impôts	11
19.9	47.5	13.3	8.7	0.5	0.3	8.7	Revenu au titre des ressources naturelles	12
1.8	1.3	2.0	2.6	2.6	0.6	2.6	Privilèges, licences et permis	13
3.2	1.1	3.6	2.1	1.9	5.4	2.1	Vente de biens et services	14
							Revenus de placements:	
4.2	3.0	4.3	2.8	5.4	2.8	2.8	Bénéfices des régies des alcools	15
0.7	0.2	—	0.3	—	—	0.3	Autres entreprises	16
5.9	6.3	3.7	4.9	3.3	0.6	4.8	Intérêts et autres revenus de placements	17
10.8	9.5	8.0	7.9	8.8	3.5	7.9	Total, revenus de placements	18
							Autres revenus de sources propres:	
0.4	1.3	—	0.7	—	—	0.7	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
0.4	0.2	0.3	0.3	—	0.3	0.3	Autres	20
0.8	1.6	0.3	1.0	—	0.3	1.0	Total, autres revenus de sources propres	21
73.9	85.8	80.8	75.6	24.4	14.2	75.2	Total, revenus généraux bruts de sources propres	22
							Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
0.2	0.1	0.1	0.1	—	—	0.1	Subventions statutaires	23
—	0.3	..	0.1	1.2	0.1	0.1	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
..	..	0.1	..	—	—	..	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
—	—	..	..	—	—	..	Part de l'impôt fédéral sur les biens transmis par décès	26
7.3	—	—	6.3	—	—	6.3	Péréquation	27
—	—	—	0.8	—	—	0.8	Programmes établis	28
—	—	0.1	..	—	—	..	Subventions en remplacement d'impôt	29
0.7	1.3	0.7	1.6	44.2	75.8	2.0	Autres	30
8.2	1.7	0.9	9.0	45.4	75.8	9.4	Total, transferts de nature générale	31
							Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
							Transferts de l'administration publique fédérale:	
..	0.1	..	0.4	20.9	2.2	0.4	Transports et communications	32
9.4	7.4	10.5	7.9	4.0	4.8	7.8	Santé	33
4.3	2.7	4.3	2.9	2.1	2.8	2.8	Bien-être social	34
1.8	1.3	1.8	2.6	1.6	—	2.6	Éducation	35
..	—	0.1	0.2	—	—	0.2	Ressources naturelles	36
2.0	1.0	0.7	1.4	1.4	0.2	1.4	Autres fonctions	37
17.5	12.5	17.5	15.3	30.0	10.1	15.3	Total partiel	38
0.3	..	0.7	0.1	—	—	0.1	Transferts des administrations publiques locales et de leurs entreprises	39
17.8	12.5	18.2	15.4	30.0	10.1	15.4	Total, transferts à usage précis	40
26.1	14.2	19.2	24.4	75.4	85.8	24.3	Total, transferts	41
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenus généraux bruts	42

[illegible]

Fonctions des dépenses en pourcentage des dépenses prévisionnelles générales brutes pour l'année financière se terminant le 31 mars 1976

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	No
5.1	11.5	6.0	17.7	31.3	6.0	Administration publique générale	1
2.7	3.4	4.2	8.6	4.5	3.6	Protection des personnes et des biens	2
10.6	7.6	11.7	22.7	3.6	9.0	Transports et communications	3
21.6	23.2	23.8	8.2	9.2	25.2	Santé	4
12.9	9.8	17.7	10.4	5.5	13.6	Bien-être social	5
21.2	24.0	18.2	18.7	23.5	23.3	Éducation	6
3.0	6.9	4.3	0.6	1.3	2.5	Ressources naturelles	7
8.5	2.6	1.9	1.6	3.9	2.8	Agriculture, commerce et industrie, et tourisme	8
1.0	1.1	0.1	0.2	3.3	1.2	Environnement	9
1.0	2.0	1.8	1.4	1.7	1.4	Loisirs et culture	10
0.1	0.6	0.2	—	0.3	0.3	Main-d'oeuvre, population active et immigration	11
4.1	—	5.6	6.1	5.9	1.8	Logement	12
1.6	1.1	0.7	1.9	5.6	1.2	Surveillance et mise en valeur des régions et des localités.	13
0.3	0.2	—	—	—	0.1	Établissements de recherches	14
0.9	1.8	2.1	1.2	—	2.8	Transferts de nature générale aux administrations publiques locales.	15
0.8	0.3	—	—	—	0.1	Transferts aux entreprises propres	16
4.5	3.9	1.5	0.9	0.4	5.3	Service de la dette	17
—	—	0.1	—	—	—	Autres	18
100.0	100.0	100.0	100.0	100.0	100.0	Dépenses générales brutes	19

[illegible]

Tax Changes by Province - Continued

Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Québec - Concluded - fin.	Retail sales tax - Taxe de vente au détail: Minimum taxable sale is raised from 15¢ to 25¢ - L'exemption sur les menus articles est portée de 15¢ à 25¢.	April 18, 1975 - 18 avril 1975	..
	Meals and hotels tax - Taxe sur les repas et l'hôtellerie: Exemption for meals is increased from \$1.49 to \$2.00 - L'exemption applicable aux repas passe de \$1.49 à \$2.00.	April 18, 1975 - 18 avril 1975	..
	Succession duties - Impôt successoral: Reduction of 20% in payable succession duties - Détaxte de 20 % sur les droits de succession.	January 1, 1976 - 1 ^{er} janvier 1976	..
	Gift taxes - Impôts sur les dons: 1. Increase of exemption from \$5,000 to \$15,000 for gifts to a spouse - L'exemption applicable aux dons à un conjoint passe de \$5,000 à \$15,000.	January 1, 1976 - 1 ^{er} janvier 1976	..
	2. Increase of exemption from \$2,000 to \$3,000 for gifts to any other donee and raising the ceiling from \$10,000 to \$15,000 - L'exemption applicable aux dons à un autre donataire est portée de \$2,000 à \$3,000 et le montant maximum, de \$10,000 à \$15,000.		
	Motor vehicle registration - Immatriculation des véhicules automobiles: Rate is increased from 1¢ to 2¢ per pound between 3,000 and 4,000 pounds and 3¢ for above 4,000 pounds - Le taux est porté de 1¢ à 2¢ la livre pour les véhicules entre 3,000 et 4,000 livres et à 3¢ pour ceux de plus de 4,000 livres.	1976	..
	Mining tax - Impôt sur l'exploitation minière: 1. Rates are replaced by the following graduated scale - Les taux sont remplacés par l'échelle suivante:	..	..
	Mining profits - Bénéfices miniers	Taxation rates - Taux d'imposition %	
	Up to \$150,000 - Jusqu'à \$150,000	-	
	\$ 150,000-\$ 3,150,000	15	
3,150,000- 10,150,000	20		
10,150,000- 20,150,000	25		
Over \$20,150,000 - Plus de \$20,150,000	30		
2. Changes in the rate of capital cost allowances and the processing allowances and introduction of an exploration and investment allowance - Modifications des taux d'amortissement du coût en capital et du dégrèvement pour la transformation et nouvelle allocation pour les frais de prospection et les investissements.			
Ontario	Personal income tax - Impôt sur le revenu des particuliers: Has been brought in line with 8% federal reduction - Se conforme à la détaxe fédérale de 8 %.	January 1, 1975 - 1 ^{er} janvier 1975	..
	Corporation income tax - Impôt sur le revenu des sociétés: 1. Small businesses tax credit increased from \$3,000 to a maximum of \$6,000 for eligible corporations - Le crédit d'impôt pour les petites entreprises est porté de \$3,000 jusqu'à concurrence de \$6,000 dans le cas des sociétés admissibles.	April 8, 1975 - 8 avril 1975	Loss of \$15,000,000 in 1975-76 - Perte de \$15,000,000 en 1975-76.
	2. Disallowance of the deduction of oil and gas royalties - Les redevances sur le pétrole et le gaz ne peuvent être déduites.	April 9, 1975 - 9 avril 1975	Gain of \$30,000,000 in 1975-76 - Gain de \$30,000,000 en 1975-76.

Tax Changes by Province - Continued

Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Ontario - Con- tinued - suite.	3. Deduction from income of capital cost allowances on new multiple-unit residential rental buildings started between November 18, 1974 and December 31, 1975 - Amortissement du coût en capital des logements multiples à usage locatif mis en chantier entre 18 novembre 1974 et le 31 décembre 1975.	April 8, 1975 - 8 avril 1975	..
	4. Provisions for a 15% capital cost allowance for timber limits, rights or licences to cut timber, purchased or renewed after May 6, 1974 - Amortissement de 15 % du coût en capital applicable aux concessions ou droits forestiers ou aux permis de coupe de bois acquis ou renouvelés après le 6 mai 1974.	May 6, 1974 - 6 mai 1974	..
	5. Tax-free reserves of financial institutions will be reduced from 1 1/2% to 1% on eligible assets over \$2 billion - Les réserves libres d'impôt des institutions financières sont ramenées de 1.5 % à 1 % des avoirs admissibles de plus de \$2 milliards.	January 1, 1975 - 1 ^{er} janvier 1975	..
	6. Provision for fully depreciating in two years production machinery and equipment purchased by manufacturing and processing concerns has been extended for three years - L'amortissement total sur deux ans des machines et matériels de production achetés par des entreprises de fabrication et de transformation est prolongé de trois ans.	January 1, 1975 to December 31, 1977 - 1 ^{er} jan- vier 1975 au 31 décembre 1977	..
	7. Provision for the fast write-off on water and air pollution control equipment has been extended for two years - L'amortissement rapide des dispositifs de contrôle de la pollution de l'eau et de l'air est prolongé de deux ans.	January 1, 1975 to December 31, 1976 - 1 ^{er} jan- vier 1975 au 31 décembre 1976	..
	8. Provision for capital cost allowances for grains storage has been extended - Prolongation de l'amortissement fiscal d'installations pour l'entreposage du grain.	August 1, 1974 - 1 ^{er} août 1974	..
	9. International income, Corporate Reorganization and Rollovers - Revenus internationaux, réorganisation de société et roulements.	..	..
	Retail sales tax - Taxe de vente au détail:		
	1. Reduced from 7% to 5% - Ramenée de 7 % à 5 %.	April 18, 1975 end- ing December 31, 1975 - Du 18 avril 1975 jus- qu'au 31 décembre 1975	Loss of \$330,000,000 : 1975-76 - Perte de \$330,000,000 en 197 76.
	2. Tax paid on purchases of new passenger automobiles rebated to the purchaser - Remise à l'acheteur de la taxe acquittée à l'achat d'une voiture privée neuve.	July 7, 1975 ending December 31, 1975 - Du 7 juillet 1975 jusqu'au 31 décembre 1975	Loss of \$24,000,000 in 1975 - Perte de \$24,000,000 en 1975
	3. Production-related machinery and equipment purchased between April 8, 1975 and December 31, 1976 and delivered by December 31, 1977 are exempt - Les machines et matériels de production achetés entre le 8 avril 1975 et le 31 décembre 1976 et livrés avant le 31 décembre 1977 sont exemptés.	April 8, 1975 - 8 avril 1975	Loss of \$108,000,000 1975-76 - Perte de \$108,000,000 en 197 76.
	4. Compensation to vendors for collecting retail sales tax equivalent to 3% of the tax collected per return up to a maximum of \$500 in each fiscal year - Sommes versées aux détaillants en dédommagement de la perception de la taxe de vente au détail égales à 3 % du montant perçu jusqu'à concurrence de \$500 par année financière.	July 1, 1975 - 1 ^{er} juillet 1975	Loss of \$11,000,000 in 1975-76 - Perte de \$11,000,000 en 1975 76.

Tax Changes by Province -- Continued

Modifications fiscales par province - suite

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost — Prévisions des gains ou pertes
Saskatchewan — Concluded — fin.	5. Returnable milk containers are exempt for the dairy industry — Exonération pour les contenants de lait consignés utilisés par l'industrie laitière.	April 8, 1975 — 8 avril 1975	..
	6. Labour and overhead costs in the building of stage sets, props and costumes by religious, charitable, benevolent and non-profit organizations staging live theatrical or musical performances are exempt — Exonération pour les frais de main-d'oeuvre et les frais généraux occasionnés par la fabrication de décors, d'accessoires et de costumes par des organisations religieuses, de charité, de bénévoles ou sans but lucratif présentant des spectacles théâtraux ou musicaux par scène.		
	Succession duties — Droits de succession:	April 8, 1975 — 8 avril 1975	..
	1. Basic allowances increased from \$150,000 to \$250,000 and becomes a deduction in calculating aggregate value — L'abattement à la base est porté de \$150,000 à \$250,000 et ce montant ne figure pas dans le calcul de la valeur globale.		
	2. Period of forgiveness for family farms reduced from 25 to 10 years — La remise d'impôt à titre gracieux applicable aux fermes familiales porte sur une période de 10 ans au lieu de 25 ans.		
	3. Duty payable on assets of small family business forgiven over 10 years — Les droits à acquitter sur l'avoir d'une petite entreprise familiale sont remis à titre gracieux après dix ans.		
	Gift tax — Impôt sur les dons:	April 8, 1975 — 8 avril 1975	..
	1. Exemption on gifts increased from \$2,000 to \$5,000 a year and from an aggregate of \$10,000 to \$25,000 in a year — L'exemption annuelle sur les dons passe de \$2,000 à \$5,000 et la somme annuelle globale de \$10,000 à \$25,000.		
	2. Once-in-a-lifetime exemption for farmers increased from \$50,000 to \$75,000 — L'exemption à laquelle tout cultivateur a droit une fois dans sa vie est portée de \$50,000 à \$75,000.		
	3. Once-in-a-lifetime exemption of \$75,000 for small family businesses as long as the assets are passed on to another member of the family who controls the corporation — Exemption unique de \$75,000 applicable aux petites entreprises familiales lorsque l'avoir est transmis à un autre membre de la famille qui contrôle la corporation.		
	Gasoline and motor fuel tax — Taxe sur les carburants: Gasoline and diesel fuel used for heating and cooking, industrial purposes, commercial purposes, institutional purposes and in the maintenance or construction of roads are exempt — Exonération pour l'essence et le carburant diesel utilisés pour le chauffage et la cuisson, pour des entreprises industrielles et commerciales et des institutions ainsi que pour la construction et l'entretien des routes.	April 8, 1975 — 8 avril 1975	Loss of \$19,000,000 in 1975-76 — Perte de \$19,000,000 en 1975- 76.

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Manitoba	<p>Retail sales tax - Taxe de vente au détail: Returnable containers used to transport agricultural produce and fish are exempt - Exonération pour les contenants consignés employés pour le transport des produits agricoles et le poisson.</p> <p>Succession duties - Droits de succession:</p> <p>Exemption is increased from \$150,000 to \$200,000 for preferred successors that do not include a spouse - L'exemption est portée de \$150,000 à \$200,000 pour les successeurs privilégiés ne comprenant pas le conjoint.</p> <p>Gas and motive fuel tax - Taxe sur les carburants:</p> <ol style="list-style-type: none"> 1. On gasoline increased by 3¢ per gallon from 15¢ to 18¢ - La taxe sur l'essence passe de 15¢ à 18¢ le gallon. 2. On diesel fuel from 18¢ to 21¢ per gallon - La taxe sur le carburant diesel passe de 18¢ à 21¢ le gallon. 3. On aviation fuel from 2¢ to 3¢ per gallon - La taxe sur le carburant pour aéronef passe de 2¢ à 3¢ le gallon. 	<p>June 1, 1975 - 1^{er} juin 1975</p> <p>April 25, 1975 - 25 avril 1975</p> <p>May 19, 1975 - 19 mai 1975</p>	<p>..</p> <p>Loss of \$800,000 in 1976 - Perte de \$800,000 en 1975-76.</p> <p>..</p>
Saskatchewan	<p>Personal income tax - Impôt sur le revenu des particuliers: A flat \$100 reduction on income tax payable - Réduction uniforme de \$100 de l'impôt exigible.</p> <p>Educational and health tax - Taxe de vente au détail: Meals, books and reading material are exempted - Exonération pour les repas, les livres et matériel de lecture.</p> <p>Succession duties - Droits de succession:</p> <ol style="list-style-type: none"> 1. Exemption is increased from \$200,000 to \$250,000 for preferred successors - L'exonération pour les successeurs privilégiés passe de \$200,000 à \$250,000. 2. Special exemption for spouses increased from \$50,000 to \$250,000 - L'exonération spéciale pour le conjoint est portée de \$50,000 à \$250,000. 3. Exemption for collateral successors increased from \$35,000 to \$50,000 - L'exonération pour les successeurs collatéraux passe de \$35,000 à \$50,000. 	<p>July 1, 1975 - 1^{er} juillet 1975</p> <p>April 1, 1975 - 1^{er} avril 1975</p> <p>..</p>	<p>Loss of \$27,000,000 in 1975-76 - Perte de \$27,000,000 en 1975-76.</p> <p>..</p> <p>..</p>
Alberta	<p>Personal income tax - Impôt sur le revenu des particuliers:</p> <ol style="list-style-type: none"> 1. Rate is decreased from 36% to 26% of federal tax payable - Le taux est ramené de 36 % à 26 % de l'impôt fédéral. 2. There is no tax levied when taxable income does not exceed \$1,400 and reductions on taxable incomes up to \$4,000 are equal to \$80 minus 2% of taxable income - Aucun impôt n'est perçu sur le revenu imposable ne dépassant pas \$1,400 et la tranche de revenu imposable jusqu'à \$4,000 bénéficie d'une diminution de \$80 moins 2 % du revenu imposable. 	<p>January 1, 1975 - 1^{er} janvier 1975</p> <p>January 1, 1975 - 1^{er} janvier 1975</p>	<p>Loss of \$115,000,000 in 1975-76 - Perte de \$115,000,000 en 1975-76.</p> <p>Loss of \$8,000,000 in 1975-76 - Perte de \$8,000,000 en 1975-76.</p>

Tax Changes by Province - Continued

Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
	Corporation income tax - Impôt sur le revenu des sociétés:	May 6, 1974 - 6 mai 1974	..
	1. Refund on corporate income taxes payable to Alberta equals 11% of the non-deductible payments to governments for royalties, provincial mining taxes and other similar payments - Remboursement des impôts de la société payable à la province égale à 11 % des sommes non déductibles versées aux administrations, sous forme de redevances, de taxe provinciale sur l'exploitation minière et autres paiements du genre.	May 6, 1974 - 6 mai 1974	..
	2. Corporations affected by non-deductible payment will receive a credit amounting to 30% of royalties payable up to a maximum of \$1,000,000. For the full 1975 taxation year the credit is equal to 28% of royalties payable - Les sociétés ne pouvant déduire des versements bénéficient d'un crédit égal à 30 % des redevances exigibles jusqu'à concurrence de \$1,000,000. Le crédit applicable à l'année d'imposition de 1975 est de 28 % des redevances à payer.	May 6, 1974 - 6 mai 1974	..
	Renter tax credit - Crédit d'impôt au locataire:	1975 income tax returns - Déclarations d'impôt de 1975	Loss of \$20,000,000 in 1975-76 - Perte de \$20,000,000 en 1975-76.
	\$100 less 1% of taxable income up to a maximum credit of 10% of paid rent. There is a minimum \$80 payment to those 65 years of age and over - \$100 moins 1 % du revenu imposable jusqu'à concurrence de 10 % du loyer acquitté. Les personnes de 65 ans et plus touchent au moins \$80.		
British Columbia - Colombie-Britannique.	Corporation income tax - Impôt sur le revenu des sociétés:	January 1, 1975 - 1 ^{er} janvier 1975	..
	1. Rate is increased from 12% to 13% of taxable income - Le taux passe de 12 % à 13 % du revenu imposable.		
	2. Rate is reduced from 12% to 10% of taxable income for small businesses - Le taux est ramené de 12 % à 10 % du revenu imposable pour les petites entreprises.		
	Capital tax - Impôt sur le capital:	January 1, 1975 - 1 ^{er} janvier 1975	..
	Rate on the utilized capital of corporations is increased from 1/10 of 1% to 1/5 of 1%. Exemption is increased from \$25,000 to \$100,000 of taxable paid-up capital - Le taux sur le capital utilisé des sociétés est porté de 1/10 de 1 % à 1/5 de 1 %. L'exemption passe de \$25,000 à \$100,000 du capital versé imposable.		
	Motive and other fuel taxes - Taxe sur les carburants:	..	..
	1. Rate on gasoline increased by 2¢ per gallon from 15¢ to 17¢ - Le taux pour l'essence passe de 15¢ à 17¢ le gallon.		
	2. Rate on liquified petroleum gas is increased from 10¢ to 12¢ per gallon - Le taux pour le gaz de pétrole liquifié passe de 10¢ à 12¢ le gallon.		
	3. Rate on coloured gasoline is increased from 3¢ to 5¢ per gallon - Le taux pour l'essence colorée passe de 3¢ à 5¢ le gallon.		
	4. Rate on diesel fuel is increased from 17¢ to 19¢ per gallon - Le taux pour le carburant diesel passe de 17¢ à 19¢ le gallon.	..	..

Tax changes by Province - Concluded

Modifications fiscales par province - fin

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost — Prévisions des gains ou pertes
British Columbia - Con- cluded - Colom- bie-Britanni- que - fin.	<p>5. Rate on aviation fuel is increased from 3¢ to 5¢ per gallon - Le taux pour le carburant pour aéronef passe de 3¢ à 5¢ le gallon.</p> <p>Succession duties - Droits de succession: Bequests to the Provincial Crown and to local governments within the province will be exempted from succession duties - Les legs aux administrations provinciales et locales dans la province sont exonérés.</p>	..	..

Analysis of 1975-76 Estimates

Revenue

The Gross general revenue of all provinces and territories for the fiscal year ending March 31, 1976 is estimated at \$31,668.0 million, an increase of \$3,870.1 million or 13.9% over the corresponding revised estimate for the fiscal year ended March 31, 1975. Of this increase \$1,417.1 million or 5.1 percentage points is accounted for by higher non-tax revenue from own sources, \$1,338.3 million or 4.8 percentage points by higher tax revenue, and \$1,114.4 million or 4.0 percentage points by increased transfer payments from other levels of government and their enterprises.

The large increase in non-tax revenue from own sources is due largely to higher natural resource revenue, particularly from oil and natural gas in Saskatchewan and Alberta.

Tax revenue is expected to increase but at a slower rate than in previous years. This is caused mainly by a reduced growth rate in personal income tax revenue resulting from lower tax rates in Alberta and higher exemptions in all provinces. A smaller increase in general sales tax revenue is due largely to lower tax rates and new exemptions in Ontario.

A significant part of the increase in transfer payments is the result of higher payments by the federal government to the provinces for social assistance, hospital and medical care.

The following table shows what increases or decreases are expected in the yields of the main revenue sources of the individual provinces in 1975-76, both in absolute and percentage terms:

Increase or Decrease in Provincial Revenue by Main Sources between 1974-75¹ and 1975-76

Hausse ou baisse des revenus provinciaux par ses principales sources entre 1974-75¹ et 1975-76

		Personal income taxes — Impôts sur le revenu des particuliers	Corporation income taxes — Impôts sur le revenu des sociétés	General sales taxes — Taxes géné- rales de vente	Motive fuel taxes — Taxes sur les carbu- rants	Health insur- ance premiums — Primes de services de santé	Other taxes — Autres impôts	Non-tax revenue from own sources — Revenus non fiscaux de sources propres	Trans- fers — Trans- ferts	Gross general revenue — Revenus généraux bruts
Newfoundland — Terre-Neuve	\$'000,000	16.1	- 1.5	14.1	3.1	—	1.5	21.7	40.1	95.0
	%	26.9	- 7.0	14.7	9.9	—	6.1	21.9	10.6	13.4
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	2.7	—	2.6	0.6	—	1.6	1.5	23.8	32.7
	%	23.9	—	15.8	7.5	—	15.7	6.0	27.0	20.2
Nova Scotia — Nouvelle-Écosse	\$'000,000	23.4	- 3.6	7.4	2.5	—	1.9	5.9	67.6	105.1
	%	19.1	- 11.8	6.9	4.7	—	22.4	4.4	16.7	12.1
New Brunswick — Nouveau-Brunswick	\$'000,000	20.0	1.7	13.0	4.4	—	3.0	10.8	54.7	107.7
	%	22.0	6.7	14.4	9.6	—	4.7	11.7	14.8	13.8
Québec	\$'000,000	255.0	- 30.0	155.1	22.1	—	81.7	181.2	210.4	875.5
	%	10.7	- 7.0	14.8	5.6	—	7.6	17.5	10.6	10.5
Ontario	\$'000,000	338.5	86.0	- 245.0	- 12.0	14.0	68.2	238.4	430.2	918.2
	%	19.3	11.8	- 15.6	- 2.1	2.5	10.7	16.9	25.9	10.3
Manitoba	\$'000,000	38.1	- 7.2	33.4	7.7	—	5.0	20.0	86.4	183.3
	%	18.7	- 9.3	24.7	13.1	—	9.6	10.3	23.5	16.8
Saskatchewan	\$'000,000	25.4	16.8	32.5	- 18.5	—	7.0	171.4	13.1	247.8
	%	17.0	38.9	29.7	- 29.3	—	17.6	59.7	4.2	24.6
Alberta	\$'000,000	- 47.4	57.4	—	3.4	4.0	13.8	608.5	- 69.1	570.6
	%	- 13.6	20.8	—	4.2	7.8	16.8	40.0	- 12.3	19.5
British Columbia — Colombie-Britannique	\$'000,000	146.1	7.0	78.4	43.9	9.0	33.1	153.8	213.8	685.1
	%	29.0	2.9	19.1	28.3	10.0	17.8	19.0	46.9	23.9
Yukon	\$'000,000	—	—	—	0.3	0.1	0.2	0.7	7.7	9.1
	%	—	—	—	11.1	14.3	10.0	9.7	21.8	19.0
Northwest Territories — Territoires du Nord-Ouest ..	\$'000,000	—	—	—	0.3	—	0.4	3.5	35.7	40.0
	%	—	—	—	5.9	—	80.0	28.0	35.7	33.8
Total	\$'000,000	817.9	126.6	91.5	57.8	27.1	217.4	1,417.1	1,114.4	3,870.1
	%	14.6	6.7	2.6	3.9	3.9	9.9	25.1	16.6	13.9

Analyse des prévisions de 1975-76

Revenus

Les revenus généraux bruts de toutes les provinces et tous les territoires pour l'année financière se terminant le 31 mars 1976 sont estimés à \$31,668.0 millions, soit une augmentation de \$3,870.1 millions ou 13.9 % par rapport aux prévisions rectifiées correspondantes de l'année financière terminée le 31 mars 1975. De cet accroissement, \$1,417.1 millions ou 5.1 points de pourcentage proviennent de l'augmentation des revenus non fiscaux de sources propres, \$1,338.3 million ou 4.8 points de pourcentage de la croissance des revenus fiscaux et \$1,114.4 millions ou 4.0 points de pourcentage de l'augmentation des transferts provenant d'autres niveaux de l'administration publiques et de leurs entreprises.

La forte hausse des revenus non fiscaux de sources propres est principalement le résultat de la croissance des revenus au titre des ressources naturelles, et tout particulièrement du pétrole et du gaz naturel en Saskatchewan et en Alberta.

Les revenus fiscaux ont progressé mais à un rythme moins élevé que durant les années antérieures. La cause principale réside dans le fait qu'un taux de croissance moins prononcé est noté pour l'impôt sur le revenu des particuliers surtout à cause d'une baisse des taux en Alberta et d'exemptions plus élevées dans toutes les provinces. Une hausse plus modérée de la taxe de vente générale est le résultat d'une baisse du taux et des nouvelles exemptions en Ontario.

Une partie significative de l'augmentation des paiements de transferts est l'effet de la croissance des subventions versées par le gouvernement fédéral aux provinces dans le domaine de l'assistance publique de même que pour les soins médicaux et hospitaliers.

Dans le tableau suivant figurent les augmentations et les diminutions prévues pour les principales sources de revenu de chaque province en 1975-76, en chiffres absolus et en pourcentage:

Expenditure

The gross general expenditure of all provinces and territories for the fiscal year ending March 31, 1976 is estimated at \$32,715.1 million, and increase of \$5,141.5 million or 18.6% over the revised estimate for the previous fiscal year. Outlays on the health function are expected to rise by \$1,300.9 million or 4.7 percentage points of the overall expenditure increase. It is estimated that education expenditures will account for \$979.0 million or 3.6 percentage points of the increase, and also that social welfare service costs will grow by \$645.5 million or 2.3 percentage points. Transportation and communication expenditures are expected to rise by \$342.8 million or 1.2 percentage points. It is anticipated that Debt charges other expenditures will increase by \$241.7 million or 0.9 percentage points and \$1,631.4 million or 5.9 percentage points respectively.

The continuing trend of rising hospital and medical care costs is largely responsible for increases in health expenditures.

The sustained increase in educational expenditures is explained by increased transfers by the provinces to both local school boards and post secondary institutions.

Increases in the various forms of assistance payments to needy persons accounts for the rise in social welfare expenditures.

Interest on public debt continues to increase because of the growing borrowing requirements of certain provinces.

The following table shows what changes are expected in outlays on the main expenditure functions of the individual provinces in 1975-76, both in absolute and percentage terms:

Dépenses

Les dépenses générales brutes de toutes les provinces tous les territoires pour l'année financière se terminant le 31 mars 1976 sont estimées à \$32,715.1 millions, soit une augmentation de \$5,141.5 millions ou 18.6 % par rapport aux prévisions rectifiées de l'année financière précédente. Dans le secteur de la santé, les dépenses augmentent de \$1,300.9 millions, soit 4.7 points de pourcentage de l'augmentation générale des dépenses. Des dépenses plus élevées pour l'éducation représentent \$979.0 millions ou 3.6 points de pourcentage de l'augmentation générale et le coût des services du bien-être social augmente de \$645.5 millions ou 2.3 points de pourcentage. Les dépenses dans le secteur des transports et communication progressent de \$342.8 millions ou 1.2 points de pourcentage. Le service de la dette et les autres dépenses se sont accrues respectivement de \$241.7 millions ou 0.9 points de pourcentage et \$1,631.4 millions ou 5.9 points de pourcentage.

L'accroissement des dépenses dans le secteur de la santé est principalement l'effet de l'augmentation rapide des coûts d'hospitalisation et des soins médicaux.

La progression constante des dépenses pour l'éducation peut s'expliquer par des transferts toujours plus élevés aux commissions scolaires locales et aux institutions d'enseignement post-secondaire.

La hausse des dépenses pour le bien-être social est principalement le résultat de l'augmentation des différents programmes d'allocation versée aux personnes nécessiteuses.

L'augmentation du service de la dette révèle les besoins croissants de capitaux pour certaines provinces.

Dans le tableau suivant figurent les variations prévues des dépenses par principales fonctions pour chaque province en 1975-76, en chiffres absolus et en pourcentage:

Increase or Decrease in Provincial Expenditure by Main Function between 1974-75^x and 1975-76
Hausse ou baisse des dépenses provinciales par ses principales fonctions entre 1974-75^x et 1975-76

	Education — Éducation	Health — Santé	Social welfare — Bien- être social	Transport- ation and communi- cations — Transports et communi- cations	Debt charges — Service de la dette	Other expenditures — Autres dépenses	Gross general expendi- tures — Dépenses générales brutes
Newfoundland — Terre-Neuve	\$'000,000	35.3	26.9	13.1	27.6	18.3	150.4
	%	17.8	17.5	17.8	32.1	22.3	19.3
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	7.9	6.8	3.3	1.6	2.0	42.2
	%	18.4	23.4	22.9	9.5	18.7	27.0
Nova Scotia — Nouvelle-Écosse	\$'000,000	11.0	32.5	- 1.5	8.5	7.0	94.6
	%	4.8	14.5	- 1.7	8.8	8.5	10.4
New Brunswick — Nouveau-Brunswick	\$'000,000	35.3	34.8	10.6	- 3.0	4.3	128.3
	%	15.8	20.4	11.3	- 2.6	9.0	15.5
Québec	\$'000,000	215.7	360.2	171.5	52.1	81.5	1,282.1
	%	10.5	18.1	14.3	6.9	23.9	16.1
Ontario	\$'000,000	275.0	451.7	240.8	130.6	116.6	1,591.0
	%	11.7	17.5	19.3	16.6	17.9	16.8
Manitoba	\$'000,000	40.2	80.4	39.3	- 14.7	7.4	218.3
	%	16.7	26.8	23.8	- 14.2	11.6	19.1
Saskatchewan	\$'000,000	55.0	42.4	32.1	24.6	3.9	269.2
	%	25.8	18.3	24.5	22.5	7.3	27.0
Alberta	\$'000,000	188.1	139.6	8.4	6.3	4.1	651.9
	%	36.5	25.9	3.0	2.9	3.7	28.6
British Columbia — Colombie-Britannique	\$'000,000	108.5	121.6	121.8	108.2	4.1	686.5
	%	20.5	17.1	24.5	36.1	8.5	24.4
Yukon	\$'000,000	1.9	0.5	4.3	- 1.1	- 2.2	9.1
	%	18.8	10.4	179.2	- 7.0	- 78.6	16.5
Northwest Territories — Territoires du Nord-Ouest ..	\$'000,000	5.1	3.5	1.8	2.1	- 5.3	17.9
	%	15.8	31.5	26.1	56.8	- 88.3	12.7
Total	\$'000,000	979.0	1,300.9	645.5	342.8	241.7	5,141.5
	%	14.7	18.7	17.0	13.2	16.1	18.6

PRESENT FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS

Sharing of tax fields - Under the arrangements which prevailed between 1962 and 1972, the federal government partially withdrew from the income and estate tax fields to allow for the imposition of corresponding provincial levies.(1) The mechanism used in the process consisted in abating by a given percentage, federal tax otherwise payable, thus making it possible for the province to impose corresponding taxes equal to or somewhat higher than the abatement provided. Under the present arrangements, the abatement mechanism has largely been abandoned as far as personal income tax is concerned. In this field, it exists only to help provide fiscal compensation to Quebec for having assumed full responsibility for programs which, in the other provinces, are financed partially or entirely by the federal government; the Quebec abatement is equal to 24 percentage points of the federal personal income tax. In the other provinces, provincial personal income tax is expressed as a percentage of federal personal income tax, but there is no abatement of the federal levy.(1) Under the present fiscal arrangements, the federal government maintains the abatement which prevailed between 1967 and 1972 in the field of corporation income tax to facilitate the imposition of corresponding provincial levies. Thus, federal corporation income tax rates continue to be subject to an abatement of 10% in all provinces. The 1972-77 arrangements also maintain the situation that prevailed from 1967-72 with regard to the sharing of federal income tax on publicly owned power utilities and 95% of this revenue continues to be remitted to the provinces. A new feature of the new arrangements is that tax-sharing has been extended to the taxation of the undistributed profits of corporations; 20% of the federal receipts from this source is turned over to the provinces.

The new arrangements became operative on April 1, 1972 and will run until March 31, 1977. As part of these arrangements, the federal government has entered into tax collection agreements under which it collects the provincial personal income taxes for all provinces except Quebec, the provincial corporation income taxes for all provinces except Ontario and Quebec, the provincial gift taxes for all provinces except Quebec and Alberta, and the provincial succession duties for the four Maritime Provinces and for Manitoba and Saskatchewan.(2)

Equalization - The equalization formula for 1967-72 took into account 16 provincial income sources. The Federal-Provincial Fiscal Arrangements Act of 1972 raised this number to 19. Further amendments added another source of income - municipal taxes imposed for school purposes. In response to different changes in oil and natural gas taxation in recent years, the Act was again amended, increasing from 4 to 6 for 1973-77 the number of income sources related to oil and natural gas.

(1) The federal government also remitted to the provinces without succession duties, 75% of the estate tax collections in respect of decedents domiciled in those provinces. Under the federal tax reform which took effect on January 1, 1972, the rates of federal personal income tax were adjusted to take account of a provincial tax at the rate of 30.5% in all provinces.

(2) Alberta does not impose gift taxes or succession duties.

ARRANGEMENTS FISCAUX ENTRE LE GOUVERNEMENT FÉDÉRAL ET LES PROVINCES

Partage du champ d'imposition - En vertu des arrangements qui étaient en vigueur entre 1962 et 1972, le gouvernement fédéral s'est retiré partiellement des domaines de l'impôt sur le revenu et sur les biens transmis par décès afin de permettre aux provinces de percevoir des impôts dans ces domaines(1). Cela a été réalisé par voie de dégrèvements à un taux donné sur l'impôt fédéral autrement exigible, ce qui permettait aux provinces de percevoir un impôt égal ou quelque peu supérieur au dégrèvement accordé. En vertu des arrangements actuels, la méthode du dégrèvement a été presque entièrement abandonnée en matière d'impôt sur le revenu des particuliers. Dans ce domaine, le dégrèvement n'existe plus que dans le but de fournir une compensation financière au Québec qui a la pleine responsabilité des programmes partiellement ou entièrement financés par le gouvernement fédéral dans les autres provinces; le dégrèvement du Québec équivaut à 24 points de pourcentage de l'impôt fédéral sur le revenu des particuliers. Dans les autres provinces, l'impôt provincial sur le revenu des particuliers est exprimé en pourcentage de l'impôt fédéral sur le revenu des particuliers mais il n'y a aucun dégrèvement de l'impôt fédéral(1). En vertu des arrangements fiscaux actuels, le gouvernement fédéral maintient le dégrèvement qui était en vigueur entre 1967 et 1972 dans le domaine de l'impôt sur le revenu des sociétés afin de faciliter aux provinces la perception des impôts. Par conséquent, les taux de l'impôt fédéral sur le revenu des sociétés continuent d'être assujettis à un dégrèvement de 10 % dans toutes les provinces. Les arrangements de 1972-77 maintiennent également en vigueur les conditions de 1967-72 en ce qui concerne le partage de l'impôt fédéral sur le revenu des services publics d'électricité, dont 95 % des recettes continuent à être reversées aux provinces. Parmi les nouvelles clauses des derniers arrangements, mentionnons que le partage de l'impôt à été étendu à l'imposition des bénéfices non répartis des sociétés, 20 % des recettes fédérales provenant de cette source sont reversées aux provinces.

Les nouveaux arrangements sont entrés en vigueur le 1^{er} avril 1972 et le demeureront jusqu'au 31 mars 1977. Ces arrangements prévoient que le gouvernement fédéral collectera l'impôt provincial sur le revenu des particuliers pour le compte de toutes les provinces sauf le Québec, l'impôt provincial sur le revenu des sociétés pour le compte de toutes les provinces sauf l'Ontario et le Québec, l'impôt provincial sur les dons pour le compte de toutes les provinces sauf le Québec et l'Alberta et les droits successoraux provinciaux pour le compte des quatre provinces maritimes, du Manitoba et de la Saskatchewan(2).

Péréquation - La formule de péréquation, pour la période 1967-72, tenait compte de 16 sources de revenu provincial. La loi de 1972 sur les arrangements fiscaux entre le gouvernement fédéral et les provinces porta ce nombre à 19. Par suite de modifications, une vingtième source de revenu fut introduite; les taxes municipales imposées par les écoles locales. En réponse à différents changements qui ont pris place ces dernières années concernant la taxation du pétrole et du gaz naturel, certaines modifications furent apportées à la loi. Ainsi, l'on porta de quatre à six le nombre de source se rapportant aux revenus provenant du pétrole et du gaz naturel pour la période 1973-77.

(1) Le gouvernement fédéral a également reversé aux provinces qui ne percevaient pas de droits successoraux 75 % de l'impôt prélevé sur les biens des personnes décédées qui demeuraient dans ces provinces. La révision de l'impôt fédéral, entrée en vigueur le 1^{er} janvier 1972, comporte un ajustement des taux de l'impôt fédéral sur le revenu des particuliers destiné à tenir compte dans toutes les provinces d'un taux d'impôt provincial de 30.5 %.

(2) L'Alberta ne perçoit pas d'impôt sur les dons ni de droits sur les successions.

For each income source, a base was chosen which is as close as possible to the actual base of the income source in all provinces. The percentage of the total base attributed to a particular province was to be calculated along with the percentage of the population in that province. The difference between the percentage of the population and the percentage of the base multiplied by the total income in all provinces from a particular source gives the equalization payment for the income source in the province. The total equalization for the province was the sum of the payments for each income source.

In two cases, the actual income was replaced by the average value. A five-year average of estate taxes (1967-72) and a three-year average of sales of Crown leases and reservations on oil and natural gas lands revenues were used in lieu of actual revenues from these sources.

Stabilization - The federal government, by this stabilization formula, guarantees the provinces in which revenue drop below those received for the preceding year, a contribution intended to make up for the difference between the potential revenue of the latter year, based on the tax rates and structure of the preceding year, and the actual revenue. Total net general revenues of provinces, including equalization and other unconditional grants from the federal government, were used to determine payments.

Guaranteed Provincial Tax Revenues

The new Federal-Provincial Fiscal Arrangements Act provides for a five-year guarantee (1972-77) against potential loss as regards to fiscal revenues from corporate and personal income tax. To be eligible, provinces will have to bring their income tax acts in line with the federal act and will have to levy a provincial income tax at a rate giving them an income equivalent to what they would have obtained if under the rate of the former law.

Explanatory Comments

Tables 1 and 2 - Estimated Gross General Revenue and Expenditure

These tables combine the capital and current revenue and expenditure transactions of provincial and territorial government departments and of certain administrative or special funds, the operations of which are accounted for separately by provincial and territorial governments, but which perform functions generally related to the activities of government.

For more detailed information on the revenue and expenditure classifications which appear in the various tables of this publication, the reader is referred to the occasional publication The Canadian System of Government Financial Management Statistics (Catalogue 68-506).

Table 1 shows "gross" general revenue by source while Table 2 shows "gross" general expenditure by function.

Oil and Gas Revenue

The following table indicates the details of oil and natural gas royalties and other revenues which are included under the caption Natural Resource revenue on Table 1 (item 12).

Pour chacune de ces sources de revenu, on a choisi une assiette qui se rapproche le plus possible de l'assiette effective qui la caractérise dans toutes les provinces. Le taux proportionnel attribué à chaque province par rapport à l'assiette totale doit être calculé en fonction du pourcentage qu'elle s'applique à l'ensemble de la population de la province en question. La différence entre le pourcentage de la population et le pourcentage par rapport à l'assiette, multiplié par l'ensemble des revenus de toutes les provinces pour une source donnée, fixe le montant du versement de péréquation revenant à la province pour la source de revenu en question. La somme des paiements qui s'applique à toutes les sources de revenu constitue le versement total de péréquation pour la province.

Dans deux cas, le revenu moyen remplace le revenu effectif, c'est-à-dire que l'on prend une moyenne de cinq ans des impôts sur les biens transmis par décès (1967-72) et une moyenne de trois ans du produit des cessions des concessions de la Couronne et des droits de réserve sur les terrains recelant du pétrole et du gaz naturel au lieu des revenus réels produits par ces sources.

Stabilisation - Par cette formule de stabilisation, le gouvernement fédéral garantit aux provinces dont les revenus fléchissent en dessous de ceux reçus pour l'année précédente une subvention pour combler l'écart entre les revenus potentiels de la seconde année, basée sur le taux et la structure des impôts de l'année précédente, et les revenus réels. Pour déterminer les paiements, on fait appel aux revenus généraux nets des provinces, à l'inclusion de la péréquation et de toutes les subventions inconditionnelles du gouvernement fédéral.

Garantie des revenus fiscaux provinciaux

La nouvelle Loi sur les arrangements fiscaux prévoit une garantie d'une durée de cinq ans (1972-77) contre toute perte possible quant aux revenus fiscaux provenant des impôts sur le revenu des sociétés et des particuliers. Pour être éligible à cette clause, les provinces devront modifier leurs lois de l'impôt sur le revenu pour qu'elles correspondent à la loi fédérale et devront imposer un taux provincial d'impôt assurant un revenu équivalent à celui qui aurait été produit en utilisant le taux en vigueur sous l'ancienne loi.

Texte explicatif

Tableaux 1 et 2 - Revenus prévisionnels généraux bruts et dépenses prévisionnelles générales brutes

Ces tableaux comprennent l'ensemble des revenus de nature capitale et de nature courante des ministères provinciaux et territoriaux et de certains fonds administratifs ou spéciaux dont les opérations sont prises en compte séparément par les administrations provinciales et territoriales mais dont les fonctions sont généralement reliées aux activités de l'administration publique.

Pour plus de détails sur le classement des revenus et des dépenses qui figurent dans les tableaux du présent bulletin, le lecteur est prié de consulter la publication qui lui fait pendant et qui s'intitule: Le système canadien des statistiques de la gestion financière des administrations publiques (hors série, 68-506F).

Le tableau 1 représente les revenus généraux "bruts" par source tandis que le tableau 2 représente les dépenses générales "brutes" par fonction.

Revenus tirés du pétrole et du gaz

Le tableau suivant contient le détail des revenus tirés du pétrole et du gaz. Ces revenus font partie des Revenus des ressources naturelles, item 12 au tableau 1.

Oil and Natural Gas Revenue

Revenus tirés du pétrole et du gaz

	Nfld. — T.-N.	Ont.	Man.	Sask.	Alta. — Alb.	B.C. — C.-B.
				\$'000		
Oil royalties — Redevances des concessions pétrolières	—	—	1,625	89,980	877,200	61,870
Natural gas royalties — Redevances des concessions de gaz naturel	—	161	—	1,419	425,000	73,830
Other(1) — Autres(1)	7	3,214	5	23,309	194,600	94,300
Total	7	3,375	1,630	114,708	1,497,200	230,000

(1) Includes sales of Crown leases and reservations on oil and natural gas lands. — Comprend les cessions des concessions de la Couronne et les droits de réserve sur les terrains relevant du pétrole et du gaz naturel.

Tables 3 and 4 — Reconciliation of Provincial Estimated Revenue and Expenditure with Estimated Gross General Revenue and Expenditure

In order to achieve a measure of interprovincial comparability certain adjustments have been made. These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial estimates and budget speeches and gross general revenue and gross general expenditure appearing in this publication.

Table 5 — Economic Classification of Estimated Gross General Revenue

This table classifies the estimated gross general revenue as presented in Table 1 by source as understood for purposes of the System of National Accounts. The economic sources of government revenue used in the system are direct and indirect taxes, transfers from persons, business and other levels of government, and investment income. For further information on these sources please refer to publication 68-207 Provincial Government Finance — Revenue and Expenditure.

Table 6 — Economic Classification of Estimated Gross General Expenditure

This table classifies the estimated gross general expenditure as presented in Table 2 by economic object as understood for purposes of the System of National Accounts. The economic objects of government expenditure used in the system are goods and services, (including salaries and wages) and transfers to persons, business and other levels of government. For further information on these objects, please refer to publication 68-207 Provincial Government Finance — Revenue and Expenditure.

Table 7 — Historical Summary of Gross General Revenue and Expenditure

This table presents estimated data for the current year, revised estimates for the previous year and actual data for three years on gross general revenue by source and gross general expenditure by function for each province and territory and at Canada total.

Estimated data are obtained from the present publication and supplementary information, while actual amounts are to be found in the publication entitled Provincial Government Finance — Revenue and Expenditure (Catalogue 68-207).

Tableaux 3 et 4 — Rapprochement des revenus prévisionnels généraux bruts et des dépenses prévisionnelles générales brutes avec les revenus et les dépenses prévisionnels provinciaux

Afin de pouvoir comparer les provinces, il a fallu procéder à certains ajustements. Ces tableaux illustrent la différence entre les revenus et les dépenses courantes figurant dans les estimations provinciales et territoriales et les discours du budget et les revenus généraux bruts et les dépenses générales brutes de la présente publication.

Tableau 5 — Classification économique des revenus prévisionnels généraux bruts

Ce tableau classe les prévisions de revenus généraux bruts tel que présentés au tableau 1, d'après la source, selon la comptabilité nationale. Les sources économiques des revenus gouvernementaux utilisées dans la comptabilité nationale sont les impôts directs et indirects, les transferts provenant des particuliers, des entreprises et des autres niveaux de l'administration publique et les revenus de placements. Pour plus de détails sur ces sources, on peut consulter le bulletin intitulé: Finances publiques provinciales — Revenus et dépenses (n° 68-207F au catalogue).

Tableau 6 — Classification économique des dépenses prévisionnelles générales brutes

Ce tableau classe les prévisions des dépenses générales brutes présentées au tableau 2, par poste économique, selon la comptabilité nationale. Les postes des dépenses de l'État utilisés dans la comptabilité nationale sont les biens et services, (y compris les rémunérations), et les transferts aux particuliers, aux entreprises et aux autres niveaux de l'administration publique. Pour plus de détails sur ces postes on peut consulter le bulletin intitulé: Finances publiques provinciales — Revenus et dépenses (n° 68-207 au catalogue).

Tableau 7 — Sommaire chronologique des revenus et des dépenses généraux bruts

Ce tableau regroupe les données estimatives pour l'année courante, les prévisions révisées pour l'année précédente et les données réelles pour trois années en ce qui concerne les revenus généraux bruts par source et les dépenses générales brutes par fonction, par province et par territoire et pour l'ensemble du Canada.

Les estimations proviennent de la présente publication et d'information supplémentaire, tandis que les données réelles sont extraites de la publication intitulée: Les finances publiques provinciales — Revenus et dépenses (n° 68-207 au catalogue).

Tax Credits

In 1973-74, the Financial Management Series treated tax credits deducted from income tax as expenditure on housing. This position was revised in 1974-75: the function Social Welfare, sub-function tax credits and rebates now includes property tax, sales tax and pensioner credits deducted from income tax. This sub-function also includes subsidies in reduction of property taxes.

Les crédits d'impôts

En 1973-74, la série de la Gestion financière traitait provisoirement les crédits d'impôt sur le revenu comme une dépense sur le logement. Cette position a été révisée pour 1974-75: les crédits d'impôt sur le revenu en regard de l'impôt foncier, de la taxe de vente et les crédits auxquels ont droit les personnes âgées sont regroupés sous la fonction Bien-être, sous-fonction crédits et réductions d'impôt. Cette sous-fonction comprend également les subventions aux fins d'alléger le fardeau de l'impôt foncier.

STATISTICAL TABLES

TABLEAUX STATISTIQUES

TABLE 1. Estimated Gross General Revenue for Fiscal Year Ending March 31, 1976

No.	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
	Taxes:							
1	Personal income taxes	76.0	14.0	146.0	111.0	2,635.0(1)	2,090.0	242.0
2	Corporation income taxes	20.0	3.0	27.0	27.0	400.0	817.0	70.0
3	General sales taxes	109.8	19.1	114.2	103.0	1,200.1	1,325.0	168.4
4	Motive fuel taxes	34.3	8.6	56.1	50.2	417.1	561.0	66.7
5	Tobacco taxes	11.3	2.3	—	7.2	84.7	106.0	14.7
6	Taxes on estates, successions and gifts	0.1	—	—	1.3	35.0	68.0	5.0
7	Health insurance premiums	—	—	—	—	—	564.0	—
8	Social insurance levies	8.9	1.4	13.0	13.6	190.0	270.0	20.0
9	Universal pension plan levies	—	—	—	—	440.0	—	—
10	Other taxes(2)	5.6	8.1	5.8	45.4	406.8	261.5	17.3
11	Total, taxes	265.9	56.4	362.2	358.8	5,808.7	6,062.5	604.1
12	Natural resource revenue	10.2	0.2	4.5	8.3	120.8	192.9	29.8
13	Privileges, licences and permits	22.3	2.9	21.1	18.6	259.3	333.3	29.7
14	Sales of goods and services	30.3	11.0	16.2	18.8	113.8	226.0	35.5
	Return on investments:							
15	Liquor board profits	16.0	5.7	45.3	33.9	155.0	263.0	46.0
16	Other enterprises	—	—	—	—	50.0	20.0	—
17	Interest and other returns on investments	32.0	6.0	49.9	16.7	397.7	527.5	70.1
18	Total, return on investments	48.0	11.7	95.2	50.6	602.7	810.5	116.1
	Other revenue from own sources:							
19	Contributions to non-trusted public service and teachers' pension plans	8.3	—	0.1	5.1	102.0	43.6	—
20	Other	1.5	0.4	2.0	1.7	20.5	45.0	2.8
21	Total, other revenue from own sources	9.8	0.4	2.1	6.8	122.5	88.6	2.8
22	Total, gross general revenue from own sources	386.5	82.7	501.3	461.8	7,027.9	7,713.9	818.1
	General purpose transfers from the federal government and its enterprises:							
23	Statutory subsidies	9.7	0.7	2.2	1.8	4.5	5.5	2.2
24	Share of federal income tax on privately owned public power utilities	1.8	0.5	—	—	3.3	12.8	0.4
25	Share of federal tax on corporation undistributed income	0.3	—	0.3	0.3	3.3	5.9	0.7
26	Share of federal estate tax	—	—	0.1	—	1.0	1.0	—
27	Equalization	200.0	48.0	256.0	207.0	1,020.0	—	164.0
28	Established programs	—	—	—	—	260.0	—	—
29	Grants-in-lieu of taxes	—	—	—	0.8	—	—	—
30	Other(3)	9.0	2.5	8.0	10.0	50.0	330.0	—
31	Total, general purpose transfers	220.8	51.7	266.6	219.9	1,342.1	355.2	167.3
	Specific purpose transfers from other levels of government and their enterprises:							
	From the federal government:							
32	Transportation and communications	27.5	1.8	8.5	19.5	32.9	10.0	6.0
33	Health	78.3	13.6	106.5	85.9	239.7	1,033.0	165.5
34	Social welfare	39.2	8.7	34.8	45.9	0.8	413.0	50.9
35	Education	9.6	5.8	29.0	6.4	379.9	229.0	26.1
36	Natural resources	19.6	0.1	7.4	12.4	5.7	2.5	2.5
37	Other functions	23.5	30.0	18.9	32.3	191.8	38.1	32.3
38	Sub-total	197.7	60.0	205.2	202.4	850.8	1,725.6	283.4
39	From local governments and their enterprises	—	0.1	1.1	2.5	—	7.3	2.7
40	Total, specific purpose transfers	197.7	60.1	206.3	204.9	850.8	1,732.9	286.1
41	Total, transfers	418.5	111.8	472.9	424.8	2,192.9	2,088.1	453.4
42	Gross general revenue	805.0	194.5	974.1	886.6	9,220.8	9,801.9	1,271.4

(1) Includes \$160.0 million which is the estimated 1975-76 revenue from the tax paid by individuals towards medicare.

(2) Includes payroll tax; taxes on insurance premiums — fire and general; other taxes on corporations and businesses; real property taxes; alcoholic beverage taxes; taxes on amusements and admissions to places of entertainment; taxes on other commodities and services; other taxes.

(3) Represents tax revenue guarantee (all provinces), Canada Student Loans (Que.), Youth Allowances (Que.), subsidies and special compensation in lieu of imposing certain taxes (Yukon and N.W.T.).

TABLEAU 1. Revenus prévisionnels généraux bruts; pour l'année financière se terminant le 31 mars 1976

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	Nº
millions of dollars — millions de dollars								
175.0	300.0	650.0	6,439.0	—	—	6,439.0	Impôts:	
60.0	333.0	250.0	2,007.0	—	—	2,007.0	Impôts sur le revenu des particuliers	1
142.1	—	488.4	3,670.1	—	—	3,670.1	Impôts sur le revenu des sociétés	2
44.7	83.7	198.9	1,521.3	3.0	5.4	1,529.7	Taxes générales de vente	3
7.5	15.8	23.4	272.9	0.3	—	273.2	Taxes sur les carburants	4
4.0	—	25.0	138.4	—	—	138.4	Taxes sur le tabac	5
—	55.0	99.0	718.0	0.8	—	718.8	Taxes sur les biens transmis par décès, les successions et les dons.	6
20.0	60.5	98.0	695.4	—	—	695.4	Primes de services de santé	7
—	—	—	440.0	—	—	440.0	Impôts au titre de l'assurance sociale	8
15.3	19.8	72.7	858.3	1.9	0.9	861.1	Prélèvements au titre des régimes de pension universel	9
—	—	—	—	—	—	—	Autres impôts(2)	10
468.6	867.8	1,905.4	16,760.4	6.0	6.4	16,772.8	Total, impôts	11
250.0	1,660.5	472.9	2,750.1	0.3	0.4	2,750.8	Revenu au titre des ressources naturelles	12
23.0	46.0	72.3	828.5	1.5	1.0	831.0	Privilèges, licences et permis	13
40.2	39.2	127.8	658.8	1.0	8.6	668.4	Vente de biens et services	14
—	—	—	—	—	—	—	Revenus de placements:	
52.6	104.7	152.7	874.9	3.1	4.5	882.5	Bénéfices des régies des alcools	15
8.7	6.0	—	84.7	—	—	84.7	Autres entreprises	16
73.8	221.1	129.6	1,524.4	1.9	1.0	1,527.3	Intérêts et autres revenus de placements	17
135.1	331.7	282.3	2,483.9	5.0	5.5	2,494.4	Total, revenus de placements	18
—	—	—	—	—	—	—	Autres revenus de sources propres:	
5.5	46.4	—	211.0	—	—	211.0	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
4.7	7.6	9.5	95.7	—	0.5	96.2	Autres	20
10.2	54.0	9.5	306.7	—	0.5	307.2	Total, autres revenus de sources propres	21
927.2	2,999.2	2,870.2	23,788.8	13.9	22.4	23,825.1	Total, revenus généraux bruts de sources propres	22
—	—	—	—	—	—	—	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
2.1	3.1	2.1	33.9	—	—	33.9	Subventions statutaires	23
—	10.8	1.6	31.2	0.7	0.1	31.9	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
0.2	1.1	1.9	14.0	—	—	14.0	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
—	—	—	2.1	—	—	2.1	Part de l'impôt fédéral sur les biens transmis par décès	26
92.0	—	—	1,987.0	—	—	1,987.0	Péréquation	27
—	—	—	260.0	—	—	260.0	Programmes établis	28
—	—	2.9	3.7	—	—	3.7	Subventions en remplacement d'impôt	29
8.7	43.8	25.0	487.0	25.2	119.9	632.1	Autres(3)	30
103.1	58.8	33.5	2,819.0	25.9	119.9	2,964.8	Total, transferts de nature générale	31
—	—	—	—	—	—	—	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
—	—	—	—	—	—	—	Transferts de l'administration publique fédérale:	
0.3	5.1	1.3	112.9	11.9	3.5	128.3	Transports et communications	32
117.8	257.9	374.4	2,472.6	2.3	7.6	2,482.5	Santé	33
54.2	93.1	154.3	894.9	1.2	4.5	900.6	Bien-être social	34
22.2	44.5	62.8	815.3	0.9	—	816.2	Éducation	35
0.1	—	4.5	54.8	—	—	54.8	Ressources naturelles	36
25.2	35.5	25.7	453.3	0.8	0.3	454.4	Autres fonctions	37
219.7	436.0	623.1	4,803.9	17.1	15.9	4,836.9	Total partiel	38
4.2	0.1	23.4	41.4	—	—	41.4	Transferts des administrations publiques locales et de leurs entreprises.	39
223.9	436.1	646.5	4,845.3	17.1	15.9	4,878.3	Total, transferts à usage précis	40
327.0	494.9	680.0	7,664.3	43.0	135.8	7,843.1	Total, transferts	41
1,254.2	3,494.1	3,550.2	31,452.8	57.0	158.2	31,668.0	Revenus généraux bruts	42

- (1) Comprend les revenus estimatifs pour 1975-76 provenant des cotisations du particulier au régime d'assurance-maladie, soit \$160.0 millions.
- (2) Comprend l'impôt de feuille de paie, les taxes sur le revenu de primes des compagnies d'assurance — incendie et générale, les taxes de tout autre nature sur les sociétés et les entreprises, les impôts immobiliers, les taxes sur les boissons alcooliques, les taxes sur les spectacles et les billets d'entrée, les taxes sur les autres biens et services, les autres impôts.
- (3) Représente la garantie de revenus fiscaux (toutes les provinces), Régime canadien de prêts aux étudiants (Qué.), Allocation aux jeunes (Qué.), les subventions et les compensations spéciales en remplacement des impositions de taxes (Yukon et T. N.-O.).

TABLE 2. Estimated Gross General Expenditure for the Fiscal Year Ending March 31, 1976

No.	Function	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
1	General government	33.4	24.9	45.5	66.7	456.7	555.7	102.4
2	Protection of persons and property	24.5	5.1	29.2	19.8	302.3	441.2	48.9
3	Transportation and communications	113.5	18.4	105.0	110.5	803.1	916.6	89.0
4	Health	180.9	35.8	255.9	205.8	2,353.2	3,036.7	380.4
5	Social welfare(1)	86.9	17.7	87.7	104.1	1,368.5	1,485.8	204.2
6	Education	234.0	50.9	242.0	259.4	2,278.7	2,619.0	280.2
7	Natural resources(2)	38.1	2.6	25.5	27.2	124.4	170.0	32.3
8	Agriculture, trade and industry, and tourism	33.0	14.0	37.9	32.8	334.1	141.2	50.6
9	Environment	12.0	3.0	11.0	3.3	51.6	241.0	6.5
10	Recreation and culture	28.6	3.0	17.1	8.6	87.9	143.4	28.1
11	Labour and employment, and immigration	0.7	0.4	0.9	2.2	38.7	11.5	5.4
12	Housing	2.7	3.5	13.3	—	65.1	215.1	11.9
13	Supervision and development of regions and localities	20.0	3.8	20.7	19.3	135.3	69.9	24.8
14	Research establishments	—	1.0	1.4	1.3	—	7.6	—
15	General purpose transfers local governments	6.9	1.5	20.5	37.3	439.5	262.8	17.5
16	Transfers to own enterprises	12.9	0.4	3.4	6.4	—	—	4.9
17	Debt charges	100.3	12.7	89.6	52.2	422.5	766.6	71.1
18	Other	—	—	—	—	—	—	—
19	Gross general expenditure	928.4	198.7	1,006.4	957.0	9,261.7	11,084.0	1,358.3

(1) Includes Tax Credits and Rebates for: N.B. 1,032, Que. 8,300, Ont. 433,500, Man. 77,291, Alta. 105,800, B.C. 15,000.

(2) Includes Tax Rebates for oil and natural gas royalties: Sask. 15,000, Alta. 100,000, B.C. 8,000.

TABLE 3. Reconciliation of Estimated Gross General Revenue with Provincial Estimated Revenue for the Fiscal Year Ending March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
1	Ordinary revenue per provincial accounts	686.6	172.6	910.6	863.1	7,925.4	9,377.1	1,025.1
	To arrive at gross general revenue:							
	Add:							
2	Revenue of special funds	101.3	43.2	34.2	87.7	1,682.1	807.0	461.2
3	Capital account revenue	80.8	8.9	18.4	52.3	—	—	3.5
4	Revenue deducted from expenditure	—	—	—	—	—	—	56.0
5	Expenditure deducted from revenue	2.4	1.0	1.6	1.6	26.5	415.0	4.4
6	Adjustments under Federal-Provincial Fiscal Arrange- ments Act.	- 12.1	4.7	—	- 13.3	- 103.6	11.8	10.8
7	Other	—	—	12.9	—	—	—	—
8	Total additions	172.4	57.8	67.1	128.3	1,605.0	1,233.8	535.9
	Deduct:							
9	Recoveries of current year expenditure included in revenue.	7.3	—	2.5	35.2	84.5	0.7	0.5
10	Refunds of current year revenue included in expenditure	1.7	—	—	—	—	—	—
11	Revenue of profits of working capital funds offset against expenditure.	—	—	0.1	—	—	—	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis.	—	—	—	0.9	—	—	—
13	Non-revenue and surplus receipts	6.3	0.4	0.2	10.2	19.3	389.5	45.1
14	Intra-government transactions	38.6	35.5	0.8	58.4	205.8	418.8	243.1
15	Other	—	—	—	—	—	—	—
16	Total deductions	53.9	35.9	3.6	104.8	309.6	809.0	289.1
17	Gross general revenue	805.0	194.5	974.1	886.6	9,220.8	9,801.9	1,271.1

TABLEAU 2. Dépenses prévisionnelles générales brutes; pour l'année financière se terminant le 31 mars 1976

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	NO
millions of dollars — millions de dollars								
64.9	336.8	208.9	1,895.9	11.4	49.7	1,957.0	Administration publique générale	1
34.4	99.6	148.1	1,153.1	5.5	7.1	1,165.7	Protection des personnes et des biens	2
134.1	222.3	408.2	2,920.7	14.6	5.8	2,941.1	Transports et communications	3
274.0	679.6	834.6	8,236.9	5.3	14.6	8,256.8	Santé	4
163.3	288.4	618.8	4,425.4	6.7	8.7	4,440.8	Bien-être social(1)	5
267.8	703.1	638.5	7,573.6	12.0	37.3	7,622.9	Éducation	6
38.6	201.7	152.2	812.6	0.4	2.1	815.1	Ressources naturelles(2)	7
108.0	75.7	66.1	893.4	1.0	6.2	900.6	Agriculture, commerce et industrie, et tourisme	8
12.2	31.8	4.5	376.9	0.1	5.2	382.2	Environnement	9
13.0	57.5	62.7	449.9	0.9	2.7	453.5	Loisirs et culture	10
1.2	18.4	8.1	87.5	—	0.5	88.0	Main-d'oeuvre, population active et immigration	11
51.3	1.0	197.0	560.9	3.9	9.3	574.1	Logement	12
19.8	32.0	25.2	370.8	1.2	8.9	380.9	Surveillance et mise en valeur des régions et des localités ...	13
3.6	5.9	—	20.8	—	—	20.8	Établissements de recherches	14
11.1	52.1	72.4	921.6	0.8	—	922.4	Transferts de nature générale aux administrations publiques locales.	15
10.7	9.4	—	48.1	—	—	48.1	Transferts aux entreprises propres	16
57.4	114.1	52.1	1,738.6	0.6	0.7	1,739.9	Service de la dette	17
—	—	5.0	5.0	—	—	5.0	Autres	18
1,265.6	2,929.3	3,502.5	32,491.8	64.3	158.9	32,715.1	Dépenses générales brutes	19

(1) Comprend les crédits et les réductions d'impôt pour: N.-B. 1,032, Qué. 8,300, Ont. 433,500, Man. 77,291, Alb. 105,800, C.-B. 15,000.

(2) Comprend les réductions d'impôt pour les redevances sur le pétrole et le gaz naturel: Sask. 15,000, Alb. 100,000, C.-B. 8,000.

TABLEAU 3. Rapprochement des revenus prévisionnels généraux bruts avec les revenus prévisionnels provinciaux pour l'année financière se terminant le 31 mars 1976

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		NO
millions of dollars — millions de dollars								
1,183.7	3,060.2	3,223.2	28,427.6	42.2	130.1	28,599.9	Revenus ordinaires (comptes provinciaux)	1
Pour obtenir les revenus généraux bruts:								
Plus:								
341.8	815.2	483.1	4,856.8	—	—	4,856.8	Revenus des fonds spéciaux	2
—	69.1	—	233.0	9.6	34.1	276.7	Revenus du compte de capital	3
—	—	19.1	75.1	—	—	75.1	Revenus déduits des dépenses	4
3.8	31.4	11.2	498.9	—	—	498.9	Dépenses déduites des revenus	5
23.5	112.0	13.1	46.9	11.8	0.1	58.8	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces.	6
—	—	—	12.9	—	—	12.9	Autres	7
369.0	1,027.7	526.4	5,723.4	21.4	34.2	5,779.0	Total, additions	8
Moins:								
1.6	4.7	3.6	140.6	0.6	—	141.2	Remboursement des dépenses de l'année observée inscrit aux revenus.	9
1.5	—	—	3.2	—	—	3.2	Remboursement des revenus de l'année observée inscrit aux dépenses.	10
0.6	0.1	—	0.8	—	—	0.8	Revenus ou bénéfices des fonds de roulement déduits des dépenses.	11
—	—	—	0.9	0.1	0.4	1.4	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette.	12
0.5	67.8	14.6	554.6	6.0	5.6	566.2	Rentrées ne constituant pas des revenus ou provenant de l'excédent.	13
294.5	521.2	181.4	1,998.3	—	—	1,998.3	Transactions à l'intérieur des administrations publiques ..	14
—	—	—	—	—	—	—	Autres	15
298.6	593.8	199.5	2,698.3	6.6	6.1	2,711.0	Total, déductions	16
1,254.2	3,494.1	3,550.2	31,452.8	57.0	158.2	31,668.0	Revenus généraux bruts	17

TABLE 4. Reconciliation of Estimated Gross General Expenditure with Provincial Estimated Expenditure
for the Fiscal Year Ending March 31, 1976

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
1	Ordinary expenditure per provincial accounts	685.1	172.5	876.1	811.0	7,583.1	11,145.5	1,050.4
	To arrive at gross general expenditure:							
	Add:							
2	Expenditure of special funds	82.6	41.5	28.1	76.9	1,235.3	659.2	443.8
3	Capital account expenditure	244.3	22.7	163.1	190.1	721.1	—	544.3
4	Revenue deducted from expenditure	—	—	—	—	—	—	56.6
5	Expenditure deducted from revenue	2.4	1.0	1.6	1.6	26.5	415.0	4.1
6	Other	—	—	—	—	—	—	—
7	Total additions	329.2	65.2	192.9	268.6	1,982.9	1,074.2	1,047.7
	Deduct:							
8	Recoveries of current year expenditure included in revenue.	7.3	—	2.5	35.2	84.5	0.7	0.1
9	Refunds of current year revenue in expenditure	1.7	—	—	—	—	—	—
10	Debt retirement included in ordinary expenditure	5.1	—	—	—	—	—	13.1
11	Revenue of working capital funds to be offset against expenditure.	—	—	0.1	—	—	—	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis.	—	—	—	0.9	—	—	—
13	Non-expense and surplus payments	33.2	3.5	59.2	28.0	13.8	716.2	482.1
14	Intra-government transactions	38.6	35.5	0.8	58.4	205.8	418.8	243.1
15	Other	—	—	—	—	—	—	—
16	Total deductions	85.9	39.0	62.5	122.6	304.2	1,135.8	739.3
17	Gross general expenditure	928.4	198.7	1,006.4	957.0	9,261.7	11,084.0	1,358.1

TABLEAU 4. Rapprochement des dépenses prévisionnelles générales brutes avec les dépenses prévisionnelles provinciales pour l'année financière se terminant le 31 mars 1976

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		Nº
millions of dollars — millions de dollars								
1,026.4	2,153.9	3,222.7	28,726.7	42.2	129.5	28,898.4	Dépenses ordinaires (comptes provinciaux) ...	1
							Pour obtenir les dépenses générales brutes:	
							Plus:	
404.4	775.3	448.6	4,194.9	—	—	4,194.9	Dépenses des fonds spéciaux	2
114.2	381.6	—	2,381.4	26.8	34.7	2,442.9	Dépenses du compte de capital	3
—	—	19.1	75.1	—	—	75.1	Revenus déduits des dépenses	4
3.8	31.4	11.2	498.9	—	—	498.9	Dépenses déduites des revenus	5
15.0	115.0	8.0	138.0	—	—	138.0	Autres	6
537.4	1,303.3	486.9	7,288.2	26.8	34.7	7,349.7	Total, additions	7
							Moins:	
1.6	4.7	3.5	140.5	0.6	—	141.1	Remboursement des dépenses de l'année observée inscrit aux revenus.	8
1.5	—	—	3.2	—	—	3.2	Remboursement des revenus de l'année observée inscrit aux dépenses.	9
—	—	—	18.6	—	—	18.6	Remboursement de la dette inscrit aux dépenses ordinaires	10
0.6	0.1	—	0.8	—	—	0.8	Revenus des fonds de roulement déduits des dépenses	11
—	—	—	0.9	0.1	0.4	1.4	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette.	12
0.1	1.8	22.2	1,360.5	4.0	4.9	1,369.4	Paiements ne constituant pas des dépenses ou prélevés sur l'excédent.	13
294.5	521.2	181.4	1,998.3	—	—	1,998.3	Transactions à l'intérieur des administrations publiques ..	14
—	—	—	—	—	—	—	Autres	15
298.2	527.8	207.1	3,522.9	4.6	5.3	3,532.8	Total, déductions	16
1,265.6	2,929.3	3,502.5	32,491.8	64.3	158.9	32,715.1	Dépenses générales brutes	17

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976

Newfoundland

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			millions of dollars — millions de dollars			
	Taxes:					
1	Personal income taxes	76.0	76.0	—	—	—
2	Corporation income taxes	20.0	—	20.0	—	—
3	General sale taxes	109.8	—	—	—	109.8
4	Motive fuel taxes	34.3	—	—	—	34.3
5	Tobacco taxes	11.3	—	—	—	11.3
6	Taxes on estates, successions and gifts	0.1	0.1	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	8.9	8.9	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	5.6	—	—	—	5.6
11	Total, taxes	265.9	85.0	20.0	—	160.9
12	Natural resource revenue	10.2	—	—	—	1.0
13	Privileges, licences and permits	22.3	—	—	—	19.7
14	Sales of goods and services	30.3	—	—	—	0.2
	Return on investments:					
15	Liquor board profits	16.0	—	—	—	16.0
16	Other enterprises	—	—	—	—	—
17	Interest and other returns on investments	32.0	—	—	—	—
18	Total, return on investments	48.0	—	—	—	16.0
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	8.3	8.3	—	—	—
20	Other	1.5	—	—	—	—
21	Total, other revenue from own sources	9.8	8.3	—	—	—
22	Total, gross general revenue from own sources	386.5	93.3	20.0	—	197.8
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	9.7	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	1.8	—	—	—	—
25	Share of federal tax on corporation undistributed income	0.3	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	200.0	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	9.0	—	—	—	—
31	Total, general purpose transfers	220.8	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	27.5	—	—	—	—
33	Health	78.3	—	—	—	—
34	Social welfare	39.2	—	—	—	—
35	Education	9.6	—	—	—	—
36	Natural resources	19.6	—	—	—	—
37	Other functions	23.5	—	—	—	—
38	Sub-total	197.7	—	—	—	—
39	From local governments and their enterprises	—	—	—	—	—
40	Total, specific purpose transfers	197.7	—	—	—	—
41	Total, transfers	418.5	—	—	—	—
42	Gross general revenue	805.0	93.3	20.0	—	197.8

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976

Terre-Neuve

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenu de placements	Other revenue — Autres revenus		No
millions of dollars — millions de dollars					
				Impôts:	
—	—	—	—	Impôts sur le revenu des particuliers	1
—	—	—	—	Impôts sur le revenu des sociétés	2
—	—	—	—	Taxes générales de vente	3
—	—	—	—	Taxes sur les carburants	4
—	—	—	—	Taxes sur le tabac	5
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons	6
—	—	—	—	Primes de services de santé	7
—	—	—	—	Impôts au titre de l'assurance sociale	8
—	—	—	—	Prélèvements au titre des régimes de pension universel	9
—	—	—	—	Autres impôts	10
—	—	—	—	Total, impôts	11
0.8	—	8.4	—	Revenu au titre des ressources naturelles	12
2.5	—	—	—	Privilèges, licences et permis	13
—	—	—	30.1	Vente de biens et services	14
—	—	—	—	Revenus de placements:	
—	—	—	—	Bénéfices des régies des alcools	15
—	—	—	—	Autres entreprises	16
—	—	—	—	Intérêts et autres revenus de placements	17
—	—	32.0	—	Total, revenus de placements	18
—	—	—	—	Autres revenus de sources propres:	
—	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1.3	—	—	0.2	Autres	20
1.3	—	—	0.2	Total, autres revenus de sources propres	21
4.6	—	40.4	30.3	Total, revenus généraux bruts de sources propres	22
—	—	—	—	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
—	9.7	—	—	Subventions statutaires	23
—	1.8	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
—	0.3	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	26
—	200.0	—	—	Péréquation	27
—	—	—	—	Programmes établis	28
—	—	—	—	Subventions en remplacement d'impôt	29
—	9.0	—	—	Autres	30
—	220.8	—	—	Total, transferts de nature générale	31
—	—	—	—	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
—	—	—	—	Transferts de l'administration publique fédérale:	
—	27.5	—	—	Transports et communications	32
—	78.3	—	—	Santé	33
—	39.2	—	—	Bien-être social	34
—	9.6	—	—	Éducation	35
—	19.6	—	—	Ressources naturelles	36
—	23.5	—	—	Autres fonctions	37
—	197.7	—	—	Total partiel	38
—	—	—	—	Transferts des administrations publiques locales et de leurs entreprises	39
—	197.7	—	—	Total, transferts à usage précis	40
—	418.5	—	—	Total, transferts	41
4.6	418.5	40.4	30.3	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 -- Continued

Prince Edward Island

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			millions of dollars — millions de dollars			
	Taxes:					
1	Personal income taxes	14.0	14.0	—	—	—
2	Corporation income taxes	3.0	—	3.0	—	—
3	General sale taxes	19.1	—	—	—	19.1
4	Motive fuel taxes	8.6	—	—	—	8.6
5	Tobacco taxes	2.3	—	—	—	2.3
6	Taxes on estates, successions and gifts	—	—	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	1.4	1.4	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	8.1	—	—	—	8.1
11	Total, taxes	56.4	15.4	3.0	—	38.0
12	Natural resource revenue	0.2	—	—	—	0.2
13	Privileges, licences and permits	2.9	—	—	—	1.5
14	Sales of goods and services	11.0	—	—	—	—
	Return on investments:					
15	Liquor board profits	5.7	—	—	—	5.7
16	Other enterprises	—	—	—	—	—
17	Interest and other returns on investments	6.0	—	—	—	—
18	Total, return on investments	11.7	—	—	—	5.7
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—	—
20	Other	0.4	—	—	—	—
21	Total, other revenue from own sources	0.4	—	—	—	—
22	Total, gross general revenue from own sources	82.7	15.4	3.0	—	45.5
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	0.7	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	0.5	—	—	—	—
25	Share of federal tax on corporation undistributed income	—	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	48.0	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	2.5	—	—	—	—
31	Total, general purpose transfers	51.7	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	1.8	—	—	—	—
33	Health	13.6	—	—	—	—
34	Social welfare	8.7	—	—	—	—
35	Education	5.8	—	—	—	—
36	Natural resources	0.1	—	—	—	—
37	Other functions	30.0	—	—	—	—
38	Sub-total	60.0	—	—	—	—
39	From local governments and their enterprises	0.1	—	—	—	—
40	Total, specific purpose transfers	60.1	—	—	—	—
41	Total, transfers	111.8	—	—	—	—
42	Gross general revenue	194.5	15.4	3.0	—	45.5

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Île-du-Prince-Édouard

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	Nº
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
-	-	-	-	Revenu au titre des ressources naturelles	12
1.3	-	-	0.1	Privilèges, licences et permis	13
-	-	-	11.0	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	6.0	-	Intérêts et autres revenus de placements	17
-	-	6.0	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contribution aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
0.4	-	-	-	Autres	20
0.4	-	-	-	Total, autres revenus de sources propres	21
1.7	-	6.0	11.1	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts de nature générale de l'administration publique fédérale et des entreprises:	
-	0.7	-	-	Subventions statutaires	23
-	0.5	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	48.0	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	2.5	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	51.7	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale:	
-	1.8	-	-	Transports et communications	32
-	13.6	-	-	Santé	33
-	8.7	-	-	Bien-être social	34
-	5.8	-	-	Éducation	35
-	0.1	-	-	Ressources naturelles	36
-	30.0	-	-	Autres fonctions	37
-	60.0	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	0.1	-	-	Total, transferts à usage précis	40
-	60.1	-	-	Total, transferts	41
-	111.8	-	-	Revenus généraux bruts	42
1.7	111.8	6.0	11.1		

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

Nova Scotia

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification - Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	146.0	146.0	—	—	—
2	Corporation income taxes	27.0	—	27.0	—	—
3	General sale taxes	114.2	—	—	—	114.2
4	Motive fuel taxes	56.1	—	—	—	56.1
5	Tobacco taxes	—	—	—	—	—
6	Taxes on estates, successions and gifts	—	—	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	13.0	13.0	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	5.8	—	—	—	5.8
11	Total, taxes	362.2	159.0	27.0	—	176.2
12	Natural resource revenue	4.5	—	—	—	2.8
13	Privileges, licences and permits	21.1	—	—	—	13.6
14	Sales of goods and services	16.2	—	—	—	—
	Return on investments:					
15	Liquor board profits	45.3	—	—	—	45.3
16	Other enterprises	—	—	—	—	—
17	Interest and other returns on investments	49.9	—	—	—	—
18	Total, return on investments	95.2	—	—	—	45.3
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	0.1	0.1	—	—	—
20	Other	2.0	—	—	—	—
21	Total, other revenue from own sources	2.1	0.1	—	—	—
22	Total, gross general revenue from own sources	501.3	159.1	27.0	—	237.9
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.2	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	—	—	—	—	—
25	Share of federal tax on corporation undistributed income	0.3	—	—	—	—
26	Share of federal estate tax	0.1	—	—	—	—
27	Equalization	256.0	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	8.0	—	—	—	—
31	Total, general purpose transfers	266.6	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	8.5	—	—	—	—
33	Health	106.5	—	—	—	—
34	Social welfare	34.8	—	—	—	—
35	Education	29.0	—	—	—	—
36	Natural resources	7.4	—	—	—	—
37	Other functions	18.9	—	—	—	—
38	Sub-total	205.2	—	—	—	—
39	From local governments and their enterprises	1.1	—	—	—	—
40	Total, specific purpose transfers	206.3	—	—	—	—
41	Total, transfers	472.9	—	—	—	—
42	Gross general revenue	974.1	159.1	27.0	—	237.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Nouvelle-Écosse

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	Nº
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
0.9	-	0.1	0.7	Revenu au titre des ressources naturelles	12
7.5	-	-	-	Privilèges, licences et permis	13
-	-	-	16.2	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	49.9	-	Autres entreprises	16
-	-	49.9	-	Intérêts et autres revenus de placements	17
-	-	-	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1.9	-	-	-	Autres	20
1.9	-	-	-	Total, autres revenus de sources propres	21
10.4	-	50.1	17.0	Total, revenus généraux bruts de sources propres	22
-	2.2	-	-	Transferts de nature générale de l'administration publique fédérale et des entreprises:	
-	-	-	-	Subventions statutaires	23
-	0.3	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.1	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	256.0	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	8.0	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	266.6	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	8.5	-	-	Transferts de l'administration publique fédérale:	
-	106.5	-	-	Transports et communications	32
-	34.8	-	-	Santé	33
-	29.0	-	-	Bien-être social	34
-	7.4	-	-	Éducation	35
-	18.9	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	205.1	-	-	Total partiel	38
-	1.1	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	206.2	-	-	Total, transferts à usage précis	40
-	472.8	-	-	Total, transferts	41
10.4	472.8	50.1	17.0	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

New Brunswick

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
millions of dollars — millions de dollars						
	Taxes:					
1	Personal income taxes	111.0	111.0	—	—	—
2	Corporation income taxes	27.0	—	27.0	—	—
3	General sale taxes	103.0	—	—	—	103.0
4	Motive fuel taxes	50.2	—	—	—	50.2
5	Tobacco taxes	7.2	—	—	—	7.2
6	Taxes on estates, successions and gifts	1.3	1.3	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	13.6	13.6	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	45.4	—	—	—	45.2
11	Total, taxes	358.8	125.9	27.0	—	205.7
12	Natural resource revenue	8.3	—	1.8	—	1.2
13	Privileges, licences and permits	18.6	—	—	—	9.4
14	Sales of goods and services	18.8	—	—	—	0.2
	Return on investments:					
15	Liquor board profits	33.9	—	—	—	33.9
16	Other enterprises	—	—	—	—	—
17	Interest and other returns on investments	16.7	—	—	—	—
18	Total, return on investments	50.6	—	—	—	33.9
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	5.1	5.1	—	—	—
20	Other	1.7	—	—	—	—
21	Total, other revenue from own sources	6.8	5.1	—	—	—
22	Total, gross general revenue from own sources	461.8	131.0	28.8	—	250.4
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	1.8	—	—	—	—
24	Share of federal income tax on privately own public power utilities.	—	—	—	—	—
25	Share of federal tax on corporation undistributed income	0.3	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	207.0	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	0.8	—	—	—	—
30	Other	10.0	—	—	—	—
31	Total, general purpose transfers	219.9	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	19.5	—	—	—	—
33	Health	85.9	—	—	—	—
34	Social welfare	45.9	—	—	—	—
35	Education	6.4	—	—	—	—
36	Natural resources	12.4	—	—	—	—
37	Other functions	32.3	—	—	—	—
38	Sub-total	202.4	—	—	—	—
39	From local governments and their enterprises	2.5	—	—	—	—
40	Total, specific purpose transfers	204.9	—	—	—	—
41	Total, transfers	424.8	—	—	—	—
42	Gross general revenue	886.6	131.0	28.8	—	250.4

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Nouveau-Brunswick

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	N°
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	0.2	Autres impôts	10
-	-	-	0.2	Total, impôts	11
0.7	-	4.5	-	Revenu au titre des ressources naturelles	12
8.3	-	-	0.9	Privilèges, licences et permis	13
-	-	-	18.6	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	16.7	-	Intérêts et autres revenus de placements	17
-	-	16.7	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1.4	-	-	0.3	Autres	20
1.4	-	-	0.3	Total, autres revenus de sources propres	21
10.5	-	21.2	20.0	Total, revenus généraux bruts de sources propres	22
-	1.8	-	-	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	0.3	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	207.0	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	0.8	-	-	Subventions en remplacement d'impôt	29
-	10.0	-	-	Autres	30
-	219.9	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	19.5	-	-	Transferts de l'administration publique fédérale:	
-	85.9	-	-	Transports et communications	32
-	45.9	-	-	Santé	33
-	6.4	-	-	Bien-être social	34
-	12.4	-	-	Éducation	35
-	32.3	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	202.4	-	-	Total partiel	38
-	2.5	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	204.9	-	-	Total, transferts à usage précis	40
-	424.8	-	-	Total, transferts	41
10.5	424.8	21.2	20.0	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

Quebec

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			millions of dollars - millions de dollars		
	Taxes:				
1	Personal income taxes	2,635.0	2,635.0	-	-
2	Corporation income taxes	400.0	-	400.0	-
3	General sale taxes	1,200.1	-	-	1,200.1
4	Motive fuel taxes	417.1	-	-	417.1
5	Tobacco taxes	84.7	-	-	84.7
6	Taxes on estates, successions and gifts	35.0	35.0	-	-
7	Health insurance premiums	-	-	-	-
8	Social insurance levies	190.0	190.0	-	-
9	Universal pension plan levies	440.0	440.0	-	-
10	Other taxes	406.8	160.0	-	246.8
11	Total, taxes	5,808.7	3,460.0	400.0	1,948.7
12	Natural resource revenue	120.8	-	48.9	27.4
13	Privileges, licences and permits	259.3	-	-	178.2
14	Sales of goods and services	113.8	-	-	-
	Return on investments:				
15	Liquor board profits	155.0	-	-	155.0
16	Other enterprises	50.0	-	-	-
17	Interest and other returns on investments	397.7	-	-	-
18	Total, return on investments	602.7	-	-	155.0
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans.	102.0	102.0	-	-
20	Other	20.5	-	-	7.5
21	Total, other revenue from own sources	122.5	102.0	-	7.5
22	Total, gross general revenue from own sources	7,027.9	3,562.1	448.9	2,316.8
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	4.5	-	-	-
24	Share of federal income tax on privately owned public power utilities.	3.3	-	-	-
25	Share of federal tax on corporation undistributed income	3.3	-	-	-
26	Share of federal estate tax	1.0	-	-	-
27	Equalization	1,020.0	-	-	-
28	Established programs	260.0	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	50.0	-	-	-
31	Total, general purpose transfers	1,342.1	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	32.9	-	-	-
33	Health	239.7	-	-	-
34	Social welfare	0.8	-	-	-
35	Education	379.9	-	-	-
36	Natural resources	5.7	-	-	-
37	Other functions	191.8	-	-	-
38	Sub-total	850.8	-	-	-
39	From local governments and their enterprises	-	-	-	-
40	Total, specific purpose transfers	850.8	-	-	-
41	Total, transfers	2,192.9	-	-	-
42	Gross general revenue	9,220.8	3,562.1	448.9	2,316.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Québec

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenus de placements	Other revenue - Autres revenus	Revenus généraux bruts	Nº
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
4.3	-	35.8	4.3	Revenu au titre des ressources naturelles	12
80.6	-	-	0.5	Privilèges, licences et permis	13
-	-	-	113.8	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	50.0	-	Autres entreprises	16
-	-	397.7	-	Intérêts et autres revenus de placements	17
-	-	447.7	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
13.0	-	-	-	Autres	20
13.0	-	-	-	Total, autres revenus de sources propres	21
98.0	-	483.5	118.7	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts de nature générale de l'administration publique fédérale et des entreprises:	
-	4.5	-	-	Subventions statutaires	23
-	3.3	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	3.3	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	1.0	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	1,020.0	-	-	Péréquation	27
-	260.0	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	50.0	-	-	Autres	30
-	1,342.1	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	32.9	-	-	Transferts de l'administration publique fédérale:	
-	239.7	-	-	Transports et communications	32
-	0.8	-	-	Santé	33
-	379.9	-	-	Bien-être social	34
-	5.7	-	-	Éducation	35
-	191.8	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	850.8	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	850.8	-	-	Total, transferts à usage précis	40
-	2,192.9	-	-	Total, transferts	41
98.0	2,192.9	483.5	118.7	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

Ontario

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			millions of dollars — millions de dollars		
	Taxes:				
1	Personal income taxes	2,090.0	2,090.0	—	—
2	Corporation income taxes	817.0	—	817.0	—
3	General sale taxes	1,325.0	—	—	1,325.0
4	Motive fuel taxes	561.0	—	—	561.0
5	Tobacco taxes	106.0	—	—	106.0
6	Taxes on estates, successions and gifts	68.0	68.0	—	—
7	Health insurance premiums	564.0	—	—	—
8	Social insurance levies	270.0	270.0	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	261.5	—	—	261.5
11	Total, taxes	6,062.5	2,428.0	817.0	2,253.5
12	Natural resource revenue	192.9	—	128.5	13.2
13	Privileges, licences and permits	333.3	—	—	217.6
14	Sales of goods and services	226.0	—	—	16.8
	Return on investments:				
15	Liquor board profits	263.0	—	—	263.0
16	Other enterprises	20.0	—	—	—
17	Interest and other returns on investments	527.5	—	—	—
18	Total, return on investments	810.5	—	—	263.0
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans	43.6	43.6	—	—
20	Other	45.0	—	—	—
21	Total, other revenue from own sources	88.6	43.6	—	—
22	Total, gross general revenue from own sources	7,713.9	2,471.6	945.5	2,764.2
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	5.5	—	—	—
24	Share of federal income tax on privately owned public power utilities	12.8	—	—	—
25	Share of federal tax on corporation undistributed income	5.9	—	—	—
26	Share of federal estate tax	1.0	—	—	—
27	Equalization	—	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	330.0	—	—	—
31	Total, general purpose transfers	355.2	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	10.0	—	—	—
33	Health	1,033.0	—	—	—
34	Social welfare	413.0	—	—	—
35	Education	229.0	—	—	—
36	Natural resources	2.5	—	—	—
37	Other functions	38.1	—	—	—
38	Sub-total	1,725.6	—	—	—
39	From local governments and their enterprises	7.3	—	—	—
40	Total, specific purpose transfers	1,732.9	—	—	—
41	Total, transfers	2,088.1	—	—	—
42	Gross general revenue	9,801.9	2,471.6	945.5	2,764.2

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Ontario

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	Nº
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
564.0	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
564.0	-	-	-	Total, impôts	11
11.8	-	38.8	0.7	Revenu au titre des ressources naturelles	12
114.2	-	-	1.5	Privilèges, licences et permis	13
-	-	-	209.2	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	20.0	-	Autres entreprises	16
-	-	527.5	-	Intérêts et autres revenus de placements	17
-	-	547.5	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
45.0	-	-	-	Autres	20
45.0	-	-	-	Total, autres revenus de sources propres	21
735.0	-	586.3	211.4	Total, revenus généraux bruts de sources propres	22
-	5.5	-	-	Transferts de nature générale de l'administration publique fédérale et des entreprises:	
-	12.8	-	-	Subventions statutaires	23
-	5.9	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	1.0	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	330.0	-	-	Subventions en remplacement d'impôt	29
-	355.2	-	-	Autres	30
-	-	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	10.0	-	-	Transferts de l'administration publique fédérale:	
-	1,033.0	-	-	Transports et communications	32
-	413.0	-	-	Santé	33
-	229.0	-	-	Bien-être social	34
-	2.5	-	-	Éducation	35
-	38.1	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	1,725.6	-	-	Total partiel	38
-	7.3	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	1,732.9	-	-	Total, transferts à usage précis	40
-	2,088.1	-	-	Total, transferts	41
735.0	2,088.1	586.3	211.4	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31 1976 - Continued

Manitoba

No.	Gross general revenue	Total Table 1 — Total, Tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts Indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
Taxes:					
1	Personal income taxes	242.0	242.0	—	—
2	Corporation income taxes	70.0	—	70.0	—
3	General sale taxes	168.4	—	—	168.4
4	Motive fuel taxes	66.7	—	—	66.7
5	Tobacco taxes	14.7	—	—	14.7
6	Taxes on estates, successions and gifts	5.0	5.0	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	20.0	20.0	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	17.3	—	—	17.3
11	Total, taxes	604.1	267.0	70.0	267.1
12	Natural resource revenue	29.8	—	—	2.5
13	Privileges, licences and permits	29.7	—	—	19.1
14	Sales of goods and services	35.5	—	—	0.6
Return on investments:					
15	Liquor board profits	46.0	—	—	46.0
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	70.1	—	—	—
18	Total, return on investments	116.1	—	—	46.0
Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—
20	Other	2.8	—	—	0.1
21	Total, other revenue from own sources	2.8	—	—	0.1
22	Total, gross general revenue from own sources	818.1	267.0	70.0	335.4
General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.2	—	—	—
24	Share of federal income tax on privately owned public power utilities.	0.4	—	—	—
25	Share of federal tax on corporation undistributed income	0.7	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	164.0	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	167.3	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	6.0	—	—	—
33	Health	165.5	—	—	—
34	Social welfare	50.9	—	—	—
35	Education	26.1	—	—	—
36	Natural resources	2.5	—	—	—
37	Other functions	32.3	—	—	—
38	Sub-total	283.4	—	—	—
39	From local governments and their enterprises	2.7	—	—	—
40	Total, specific purpose transfers	286.1	—	—	—
41	Total, transfers	453.4	—	—	—
42	Gross general revenue	1,271.4	267.0	70.0	335.4

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Manitoba

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	No
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur les revenus des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de service de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
1.3	-	25.3	0.7	Revenu au titre des ressources naturelles	12
10.2	-	-	0.5	Privilèges, licences et permis	13
0.1	-	-	34.8	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	70.1	-	Intérêts et autres revenus de placements	17
-	-	70.1	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
2.6	-	-	0.2	Autres	20
2.6	-	-	0.2	Total, autres revenus de sources propres	21
14.0	-	95.5	36.2	Total, revenus généraux bruts de sources propres	22
-	2.2	-	-	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	0.4	-	-	Subventions statutaires	23
-	0.7	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	164.0	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	167.3	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	6.0	-	-	Transferts de l'administration publique fédérale:	
-	165.5	-	-	Transports et communications	32
-	50.9	-	-	Santé	33
-	26.1	-	-	Bien-être social	34
-	2.5	-	-	Education	35
-	32.3	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	283.3	-	-	Total partiel	38
-	2.7	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	286.0	-	-	Total, transferts à usage précis	40
-	453.3	-	-	Total, transferts	41
14.0	453.3	95.5	36.2	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

Saskatchewan

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
	Taxes:				
1	Personal income taxes	175.0	175.0	—	—
2	Corporation income taxes	60.0	—	60.0	—
3	General sale taxes	142.1	—	—	142.1
4	Motive fuel taxes	44.7	—	—	44.7
5	Tobacco taxes	7.5	—	—	7.5
6	Taxes on estates, successions and gifts	4.0	4.0	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	20.0	20.0	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	15.3	—	—	15.3
11	Total, taxes	468.6	199.0	60.0	209.6
12	Natural resource revenue	250.0	—	—	51.8
13	Privileges, licences and permits	23.0	—	—	13.3
14	Sales of goods and services	40.2	—	—	2.0
	Return on investments:				
15	Liquor board profits	52.6	—	—	52.6
16	Other enterprises	8.7	—	—	—
17	Interest and other returns on investments	73.8	—	—	—
18	Total, return on investments	135.1	—	—	52.6
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans	5.5	5.5	—	—
20	Other	4.7	—	—	—
21	Total, other revenue from own sources	10.2	5.5	—	—
22	Total, gross general revenue from own sources	927.2	204.5	60.0	329.3
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	2.1	—	—	—
24	Share of federal income tax on privately owned public power utilities	—	—	—	—
25	Share of federal tax on corporation undistributed income	0.2	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	92.0	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	8.7	—	—	—
31	Total, general purpose transfers	103.1	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	0.3	—	—	—
33	Health	117.8	—	—	—
34	Social welfare	54.2	—	—	—
35	Education	22.2	—	—	—
36	Natural resources	0.1	—	—	—
37	Other functions	25.2	—	—	—
38	Sub-total	219.7	—	—	—
39	From local governments and their enterprises	4.2	—	—	—
40	Total, specific purpose transfers	223.9	—	—	—
41	Total, transfers	327.0	—	—	—
42	Gross general revenue	1,254.2	204.5	60.0	329.3

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Saskatchewan

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
3.1	-	194.2	0.9	Revenu au titre des ressources naturelles	12
9.2	-	-	0.5	Privilèges, licences et permis	13
-	-	-	38.3	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	8.7	-	Autres entreprises	16
-	-	73.8	-	Intérêts et autres revenus de placements	17
-	-	82.5	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constituées en fiducie de la fonction publique et des enseignants	19
3.9	-	-	0.9	Autres	20
3.9	-	-	0.9	Total, autres revenus de sources propres	21
16.1	-	276.8	40.6	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts de nature générale de l'administration publique fédérale et des entreprises:	
-	2.1	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.2	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	92.0	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	8.7	-	-	Autres	30
-	103.1	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale:	
-	0.3	-	-	Transports et communications	32
-	117.8	-	-	Santé	33
-	54.2	-	-	Bien-être social	34
-	22.2	-	-	Éducation	35
-	0.1	-	-	Ressources naturelles	36
-	25.2	-	-	Autres fonctions	37
-	219.7	-	-	Total partiel	38
-	4.2	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	223.9	-	-	Total, transferts à usage précis	40
-	327.0	-	-	Total, transferts	41
16.1	327.0	276.8	40.6	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

Alberta

No.	Cross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			millions of dollars — millions de dollars			
	Taxes:					
1	Personal income taxes	300.0	300.0	—	—	—
2	Corporation income taxes	333.0	—	333.0	—	—
3	General sale taxes	—	—	—	—	—
4	Motive fuel taxes	83.7	—	—	—	83.7
5	Tobacco taxes	15.8	—	—	—	15.8
6	Taxes on estates, successions and gifts	—	—	—	—	—
7	Health insurance premiums	55.0	—	—	—	—
8	Social insurance levies	60.5	60.5	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	19.8	—	—	—	19.8
11	Total, taxes	867.8	360.5	333.0	—	119.3
12	Natural resource revenue	1,660.5	—	—	—	109.2
13	Privileges, licences and permits	46.0	—	—	—	27.7
14	Sales of goods and services	39.2	—	—	—	1.9
	Return on investments:					
15	Liquor board profits	104.7	—	—	—	104.7
16	Other enterprises	6.0	—	—	—	—
17	Interest and other returns on investments	221.1	—	—	—	—
18	Total, return on investments	331.7	—	—	—	104.7
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	46.4	46.4	—	—	—
20	Other	7.6	—	—	—	—
21	Total, other revenue from own sources	54.0	46.4	—	—	—
22	Total, gross general revenue from own sources	2,999.2	406.9	333.0	—	362.9
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	3.1	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	10.8	—	—	—	—
25	Share of federal tax on corporation undistributed income	1.1	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	—	—	—	—	—
28	Established programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	43.8	—	—	—	—
31	Total, general purpose transfers	58.8	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	5.1	—	—	—	—
33	Health	257.9	—	—	—	—
34	Social welfare	93.1	—	—	—	—
35	Education	44.5	—	—	—	—
36	Natural resources	—	—	—	—	—
37	Other functions	35.5	—	—	—	—
38	Sub-total	436.0	—	—	—	—
39	From local governments and their enterprises	0.1	—	—	—	—
40	Total, specific purpose transfers	436.1	—	—	—	—
41	Total, transfers	494.9	—	—	—	—
42	Gross general revenue	3,494.1	406.9	333.0	—	362.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Alberta

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenus de placements	Other revenue - Autres revenus	Revenus généraux bruts	N°
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.	6
55.0	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
55.0	-	-	-	Total, impôts	11
2.3	-	1,498.1	50.9	Revenu au titre des ressources naturelles	12
16.9	-	-	1.4	Privilèges, licences et permis	13
-	-	-	37.3	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	6.0	-	Bénéfices de régies des alcools	15
-	-	221.1	-	Autres entreprises	16
-	-	227.1	-	Intérêts et autres revenus de placements	17
-	-	-	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
7.0	-	-	0.5	Autres	20
7.0	-	-	0.5	Total, autres revenus de sources propres	21
81.2	-	1,725.1	90.1	Total, revenus généraux bruts de sources propres	22
-	3.1	-	-	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	10.8	-	-	Subventions statutaires	23
-	1.1	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	43.8	-	-	Subventions en remplacement d'impôt	29
-	58.8	-	-	Autres	30
-	-	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	5.1	-	-	Transferts de l'administration publique fédérale:	
-	257.9	-	-	Transports et communications	32
-	93.1	-	-	Santé	33
-	44.5	-	-	Bien-être social	34
-	-	-	-	Éducation	35
-	35.5	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	436.1	-	-	Total partiel	38
-	0.1	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	436.2	-	-	Total, transferts à usage précis	40
-	495.0	-	-	Total, transferts	41
81.2	495.0	1,725.1	90.1	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 — Continued

British Columbia

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts Indirects	
			Persons — Particuliers	Business — Entreprises		
			millions of dollars — millions de dollars			
	Taxes:					
1	Personal income taxes	650.0	650.0	—	—	
2	Corporation income taxes	250.0	—	250.0	—	
3	General sale taxes	488.4	—	—	488.4	
4	Motive fuel taxes	198.9	—	—	198.9	
5	Tobacco taxes	23.4	—	—	23.4	
6	Taxes on estates, successions and gifts	25.0	25.0	—	—	
7	Health insurance premiums	99.0	—	—	—	
8	Social insurance levies	98.0	98.0	—	—	
9	Universal pension plan levies	—	—	—	—	
10	Other taxes	72.7	—	—	72.7	
11	Total, taxes	1,905.4	773.0	250.0	783.4	
12	Natural resource revenue	472.9	—	40.5	272.0	
13	Privileges, licences and permits	72.3	—	—	45.7	
14	Sales of goods and services	127.8	—	—	7.5	
	Return on investments:					
15	Liquor board profits	152.7	—	—	152.7	
16	Other enterprises	—	—	—	—	
17	Interest and other returns on investments	129.6	—	—	—	
18	Total, return on investments	282.3	—	—	152.7	
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—	
20	Other	9.5	—	—	—	
21	Total, other revenue from own sources	9.5	—	—	—	
22	Total, gross general revenue from own sources	2,870.2	773.0	290.5	1,261.3	
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.1	—	—	—	
24	Share of federal income tax on privately owned public power utilities.	1.6	—	—	—	
25	Share of federal tax on corporation undistributed income	1.9	—	—	—	
26	Share of federal estate tax	—	—	—	—	
27	Equalization	—	—	—	—	
28	Established programs	—	—	—	—	
29	Grants-in-lieu of taxes	2.9	—	—	—	
30	Other	25.0	—	—	—	
31	Total, general purpose transfers	33.5	—	—	—	
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	1.3	—	—	—	
33	Health	374.4	—	—	—	
34	Social welfare	154.3	—	—	—	
35	Education	62.8	—	—	—	
36	Natural resources	4.5	—	—	—	
37	Other functions	25.7	—	—	—	
38	Sub-total	623.1	—	—	—	
39	From local governments and their enterprises	23.4	—	—	—	
40	Total, specific purpose transfers	646.5	—	—	—	
41	Total, transfers	680.0	—	—	—	
42	Gross general revenue	3,550.2	773.0	290.5	1,261.3	

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Colombie-Britannique

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		N ^o
millions of dollars - millions de dollars						N
-	-	-	-	Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons.	6	
99.0	-	-	-	Primes de services de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvements au titre des régimes de pension universel	9	
-	-	-	-	Autres impôts	10	
99.0	-	-	-	Total, impôts	11	
6.4	-	150.5	3.5	Revenu au titre des ressources naturelles	12	
24.3	-	-	2.3	Privilèges, licences et permis	13	
-	-	-	120.3	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	129.6	-	Autres entreprises	16	
-	-	129.6	-	Intérêts et autres revenus de placements	17	
-	-	-	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19	
8.0	-	-	1.5	Autres	20	
8.0	-	-	1.5	Total, autres revenus de sources propres	21	
137.7	-	280.1	127.6	Total, revenus généraux bruts de sources propres	22	
-	2.1	-	-	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:		
-	1.6	-	-	Subventions statutaires	23	
-	1.9	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24	
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	-	-	-	Péréquation	27	
-	-	-	-	Programmes établis	28	
-	2.9	-	-	Subventions en remplacement d'impôt	29	
-	25.0	-	-	Autres	30	
-	33.5	-	-	Total, transferts de nature générale	31	
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	1.3	-	-	Transferts de l'administration publique fédérale:		
-	374.4	-	-	Transports et communications	32	
-	154.3	-	-	Santé	33	
-	62.8	-	-	Bien-être social	34	
-	4.5	-	-	Éducation	35	
-	25.7	-	-	Ressources naturelles	36	
-	-	-	-	Autres fonctions	37	
-	623.1	-	-	Total partiel	38	
-	23.4	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39	
-	646.5	-	-	Total, transferts à usage précis	40	
-	680.0	-	-	Total, transferts	41	
137.7	680.0	280.1	127.6	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

Yukon

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
millions of dollars — millions de dollars						
	Taxes:					
1	Personal income taxes	—	—	—	—	—
2	Corporation income taxes	—	—	—	—	—
3	General sale taxes	—	—	—	—	—
4	Motive fuel taxes	3.0	—	—	—	3.0
5	Tobacco taxes	0.3	—	—	—	0.3
6	Taxes on estates, successions and gifts	—	—	—	—	—
7	Health insurance premiums	0.8	—	—	—	—
8	Social insurance levies	—	—	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	1.9	—	—	—	1.9
11	Total, taxes	6.0	—	—	—	5.3
12	Natural resource revenue	0.3	—	—	—	—
13	Privileges, licences and permits	1.5	—	—	—	1.1
14	Sales of goods and services	1.0	—	—	—	—
	Return on investments:					
15	Liquor board profits	3.1	—	—	—	3.1
16	Other enterprises	—	—	—	—	—
17	Interest and other returns on investments	1.9	—	—	—	—
18	Total, return on investments	5.0	—	—	—	3.1
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	—	—	—	—	—
20	Other	—	—	—	—	—
21	Total, other revenue from own sources	—	—	—	—	—
22	Total, gross general revenue from own sources	13.9	—	—	—	9.6
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	—	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	0.7	—	—	—	—
25	Share of federal tax on corporation undistributed income	—	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	—	—	—	—	—
28	Established Programs	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	25.2	—	—	—	—
31	Total, general purpose transfers	25.9	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	11.9	—	—	—	—
33	Health	2.3	—	—	—	—
34	Social welfare	1.2	—	—	—	—
35	Education	0.9	—	—	—	—
36	Natural resources	—	—	—	—	—
37	Other functions	0.8	—	—	—	—
38	Sub-total	17.1	—	—	—	—
39	From local governments and their enterprises	—	—	—	—	—
40	Total, specific purpose transfers	17.1	—	—	—	—
41	Total, transfers	43.0	—	—	—	—
42	Gross general revenue	57.0	—	—	—	9.5

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 — suite

Yukon

Economic classification — Classification économique					
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenus de placements	Other revenue — Autres revenus	Revenus généraux bruts	Nº
millions of dollars — millions de dollars					
				Impôts:	
—	—	—	—	Impôts sur le revenu des particuliers	1
—	—	—	—	Impôts sur le revenu des sociétés	2
—	—	—	—	Taxes générales de vente	3
—	—	—	—	Taxes sur les carburants	4
—	—	—	—	Taxes sur le tabac	5
—	—	—	—	Taxes sur les biens transmis par décès, les successions et les dons	6
0.8	—	—	—	Primes de services de santé	7
—	—	—	—	Impôts au titre de l'assurance sociale	8
—	—	—	—	Prélèvements au titre des régimes de pension universel	9
—	—	—	—	Autres impôts	10
0.8	—	—	—	Total, impôts	11
0.3	—	—	—	Revenu au titre des ressources naturelles	12
0.2	—	—	—	0.2 Privilèges, licences et permis	13
—	—	—	—	1.0 Vente de biens et services	14
—	—	—	—	Revenus de placements:	
—	—	—	—	Bénéfices des régies des alcools	15
—	—	—	—	Autres entreprises	16
—	—	1.9	—	Intérêts et autres revenus de placements	17
—	—	1.9	—	Total, revenus de placements	18
—	—	—	—	Autres revenus de sources propres:	
—	—	—	—	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
—	—	—	—	Autres	20
—	—	—	—	Total, autres revenus de sources propres	21
1.3	—	1.9	—	1.2 Total, revenus généraux bruts de sources propres	22
—	—	—	—	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
—	—	—	—	Subventions statutaires	23
—	0.7	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
—	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	26
—	—	—	—	Péréquation	27
—	—	—	—	Programmes établis	28
—	—	—	—	Subventions en remplacement d'impôt	29
—	25.2	—	—	Autres	30
—	25.9	—	—	Total, transferts de nature générale	31
—	—	—	—	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
—	—	—	—	Transferts de l'administration publique fédérale:	
—	11.9	—	—	Transports et communications	32
—	2.3	—	—	Santé	33
—	1.2	—	—	Bien-être social	34
—	0.9	—	—	Éducation	35
—	—	—	—	Ressources naturelles	36
—	0.8	—	—	Autres fonctions	37
—	17.1	—	—	Total partiel	38
—	—	—	—	Transferts des administrations publiques locales et de leurs entreprises	39
—	17.1	—	—	Total, transferts à usage précis	40
—	43.0	—	—	Total, transferts	41
1.3	43.0	1.9	—	1.2 Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1976 - Continued

Northwest Territories

No.	Gross general revenue	Total Table 1 Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	-	-	-	-	-
2	Corporation income taxes	-	-	-	-	-
3	General sale taxes	-	-	-	-	-
4	Motive fuel taxes	5.4	-	-	-	5.4
5	Tobacco taxes	-	-	-	-	-
6	Taxes on estates, successions and gifts	-	-	-	-	-
7	Health insurance premiums	-	-	-	-	-
8	Social insurance levies	-	-	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	0.9	-	-	-	0.9
11	Total, taxes	6.4	-	-	-	6.4
12	Natural resource revenue	0.4	-	-	-	-
13	Privileges, licences and permits	1.0	-	-	-	0.8
14	Sales of goods and services	8.6	-	-	-	-
	Return on investments:					
15	Liquor board profits	4.5	-	-	-	4.5
16	Other enterprises	-	-	-	-	-
17	Interest and other returns on investments	1.0	-	-	-	-
18	Total, return on investments	5.5	-	-	-	4.5
	Other revenue from own sources:					
19	Contributions to non-trusteed public service and teachers' pension plans.	-	-	-	-	-
20	Other	0.5	-	-	-	0.4
21	Total, other revenue from own sources	0.5	-	-	-	0.4
22	Total, gross general revenue from own sources	22.4	-	-	-	12.2
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	-	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	0.1	-	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	-	-	-	-	-
28	Established programs	-	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-	-
30	Other	119.9	-	-	-	-
31	Total, general purpose transfers	119.9	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	3.5	-	-	-	-
33	Health	7.6	-	-	-	-
34	Social welfare	4.5	-	-	-	-
35	Education	-	-	-	-	-
36	Natural resources	-	-	-	-	-
37	Other functions	0.3	-	-	-	-
38	Sub-total	15.9	-	-	-	-
39	From local governments and their enterprises	-	-	-	-	-
40	Total, specific purpose transfers	15.9	-	-	-	-
41	Total, transfers	135.8	-	-	-	-
42	Gross general revenue	158.2	-	-	-	12.2

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - suite
Territoires du Nord-Ouest

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenus de placements	Other revenue - Autres revenus	Revenus généraux bruts	NO
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvement au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
0.1	-	-	0.3	Revenu au titre des ressources naturelles	12
0.1	-	-	0.1	Privilèges, licences et permis	13
-	-	-	8.6	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	1.0	-	Intérêts et autres revenus de placements	17
-	-	1.0	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
0.1	-	-	-	Autres	20
0.1	-	-	-	Total, autres revenus de sources propres	21
0.3	-	1.0	8.9	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	0.1	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	119.9	-	-	Autres	30
-	119.9	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	-	-	-	Transferts de l'administration publique fédérale:	
-	3.5	-	-	Transports et communications	32
-	7.6	-	-	Santé	33
-	4.5	-	-	Bien-être social	34
-	-	-	-	Éducation	35
-	-	-	-	Ressources naturelles	36
-	0.3	-	-	Autres fonctions	37
-	15.9	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	15.9	-	-	Total, transferts à usage précis	40
-	135.8	-	-	Total, transferts	41
0.3	135.9	1.0	8.9	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1975 — Concluded

Canada

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
millions of dollars — millions de dollars						
	Taxes:					
1	Personal income taxes	6,439.0	6,439.0	—	—	
2	Corporation income taxes	2,007.0	—	2,007.0	—	
3	General sale taxes	3,670.1	—	—	3,670.1	
4	Motive fuel taxes	1,529.7	—	—	1,529.7	
5	Tobacco taxes	273.2	—	—	273.2	
6	Taxes on estates, successions and gifts	138.4	138.4	—	—	
7	Health insurance premiums	718.8	—	—	—	
8	Social insurance levies	695.4	695.4	—	—	
9	Universal pension plan levies	440.0	440.0	—	—	
10	Other taxes	861.1	160.0	—	700.9	
11	Total, taxes	16,772.8	7,872.8	2,007.0	6,174.1	
12	Natural resource revenue	2,750.8	—	220.0	481.3	
13	Privileges, licences and permits	831.0	—	—	547.7	
14	Sales of goods and services	668.4	—	—	29.2	
	Return on investments:					
15	Liquor board profits	882.5	—	—	882.5	
16	Other enterprises	84.7	—	—	—	
17	Interest and other returns on investments	1,527.3	—	—	—	
18	Total, return on investments	2,494.4	—	—	882.5	
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	211.0	211.0	—	—	
20	Other	96.2	—	—	8.0	
21	Total, other revenue from own sources	307.2	211.0	—	8.0	
22	Total, gross general revenue from own sources	23,825.1	8,083.9	2,226.7	8,123.3	
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	33.9	—	—	—	
24	Share of federal income tax on privately owned public power utilities.	31.9	—	—	—	
25	Share of federal tax on corporation undistributed income	14.0	—	—	—	
26	Share of federal estate tax	2.1	—	—	—	
27	Equalization	1,987.0	—	—	—	
28	Established programs	260.0	—	—	—	
29	Grants-in-lieu of taxes	3.7	—	—	—	
30	Other	632.1	—	—	—	
31	Total, general purpose transfers	2,964.8	—	—	—	
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	128.3	—	—	—	
33	Health	2,482.5	—	—	—	
34	Social welfare	900.6	—	—	—	
35	Education	816.2	—	—	—	
36	Natural resources	54.8	—	—	—	
37	Other functions	454.4	—	—	—	
38	Sub-total	4,836.9	—	—	—	
39	From local governments and their enterprises	41.4	—	—	—	
40	Total, specific purpose transfers	4,878.3	—	—	—	
41	Total, transfers	7,843.1	—	—	—	
42	Gross general revenue	31,668.0	8,083.9	2,226.7	8,123.0	

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1976 - fin

Canada

Economic classification - Classification économique						N ^o
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenus de placements	Other revenue - Autres revenus	Revenus généraux bruts		
millions of dollars - millions de dollars						
-	-	-	-	Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6	
718.8	-	-	-	Primes de services de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvements au titre des régimes de pension universel	9	
-	-	-	0.2	Autres impôts	10	
718.8	-	-	0.2	Total, impôts	11	
32.0	-	1,955.7	61.7	Revenu au titre des ressources naturelles	12	
275.3	-	-	8.0	Privilèges, licences et permis	13	
0.1	-	-	639.2	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	84.7	-	Autres entreprises	16	
-	-	1,527.3	-	Intérêts et autres revenus de placements	17	
-	-	1,612.0	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19	
84.6	-	-	3.6	Autres	20	
84.6	-	-	3.6	Total, autres revenus de sources propres	21	
1,110.8	-	3,567.9	713.1	Total, revenus généraux bruts de sources propres	22	
-	33.9	-	-	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:		
-	32.0	-	-	Subventions statutaires	23	
-	14.0	-	-	Part de l'impôts fédéral sur le revenu des services privés d'utilité publique	24	
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25	
-	2.1	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	1,987.0	-	-	Péréquation	27	
-	260.0	-	-	Programmes établis	28	
-	3.7	-	-	Subventions en remplacement d'impôt	29	
-	632.1	-	-	Autres	30	
-	2,964.8	-	-	Total, transferts de nature générale	31	
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
-	128.3	-	-	Transferts de l'administration publique fédérale:		
-	2,482.5	-	-	Transports et communications	32	
-	900.6	-	-	Santé	33	
-	816.2	-	-	Bien-être social	34	
-	54.8	-	-	Éducation	35	
-	454.4	-	-	Ressources naturelles	36	
-	-	-	-	Autres fonctions	37	
-	4,836.9	-	-	Total partiel	38	
-	41.4	-	-	Transferts des administrations publiques locales et de leurs entreprises		39
-	4,878.3	-	-	Total, transferts à usage précis	40	
-	7,843.1	-	-	Total, transferts	41	
1,110.8	7,843.1	3,567.9	713.1	Revenus généraux bruts	42	

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1976

No.	Gross general expenditure	Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
			millions of dollars — millions de dollars	
			Newfoundland — Terre-Neuve	
1	General government	33.4	28.5	4.9
2	Protection of persons and property	24.5	24.1	0.1
3	Transportation and communications	113.5	110.5	--
4	Health	180.9	175.9	5.0
5	Social welfare	86.9	21.8	65.1
6	Education	234.0	54.3	179.7
7	Natural resources	38.1	36.1	0.1
8	Agriculture, trade and industry, and tourism	33.0	18.3	0.1
9	Environment	12.0	3.0	—
10	Recreation and culture	28.6	28.2	0.2
11	Labour and employment, and immigration	0.7	0.7	—
12	Housing	2.7	0.6	—
13	Supervision and development of regions and localities	20.0	18.0	0.3
14	Research establishments	—	—	—
15	General purpose transfers to local governments	6.9	—	—
16	Transfers to own enterprises	12.9	—	—
17	Debt charges	100.3	3.5	96.8
18	Other	—	—	—
19	Gross general expenditure	928.4	523.5	352.2
			Prince Edward Island	
20	General government	24.9	24.3	0.6
21	Protection of persons and property	5.1	5.0	0.1
22	Transportation and communications	18.4	18.4	—
23	Health	35.8	35.2	0.6
24	Social welfare	17.7	8.8	8.8
25	Education	50.9	7.6	9.2
26	Natural resources	2.6	2.6	—
27	Agriculture, trade and industry, and tourism	14.0	10.3	0.5
28	Environment	3.0	2.7	--
29	Recreation and culture	3.0	2.8	0.1
30	Labour and employment, and immigration	0.4	0.4	—
31	Housing	3.5	3.5	—
32	Supervision and development of regions and localities	3.8	3.3	0.2
33	Research establishments	1.0	1.0	—
34	General purpose transfers to local governments	1.5	—	—
35	Transfers to own enterprises	0.4	—	—
36	Debt charges	12.7	—	12.7
37	Other	—	—	—
38	Gross general expenditure	198.7	126.0	32.9

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1976

Economic classification — Classification économique				
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes	No
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Terre-neuve				
—	—	--	Administration publique générale	1
—	0.3	—	Protection des personnes et des biens	2
—	3.0	—	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	—	—	Éducation	6
1.9	—	—	Ressources naturelles	7
13.9	—	0.7	Agriculture, commerce et industrie, et tourisme	8
—	9.0	—	Environnement	9
0.2	--	--	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
0.8	1.4	—	Logement	12
—	1.7	--	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	6.9	—	Transferts de nature générale aux administrations publiques locales ..	15
12.9	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
29.6	22.4	0.8	Dépenses générales brutes	19
Île-du-Prince-Édouard				
—	—	—	Administration publique générale	20
—	--	—	Protection des personnes et des biens	21
—	—	—	Transports et communications	22
—	—	—	Santé	23
—	—	—	Bien-être social	24
—	34.2	—	Éducation	25
—	—	—	Ressources naturelles	26
3.2	—	—	Agriculture, commerce et industrie, et tourisme	27
0.1	0.2	—	Environnement	28
—	—	—	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
—	—	—	Logement	31
0.3	—	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	1.5	—	Transferts de nature générale aux administrations publiques locales ..	34
0.4	—	—	Transferts à ses propres entreprises	35
—	—	--	Service de la dette	36
—	—	—	Autres	37
3.9	35.9	--	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1976 - Continued

No.	Gross general expenditure	Economic classification		
		Classification économique		
	Total Table 2 — Total, tableau 2	Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers	
	millions of dollars — millions de dollars			
	Nova Scotia			
1	General government	45.5	45.3	0.1
2	Protection of persons and property	29.2	27.6	0.7
3	Transportation and communications	105.6	102.5	—
4	Health	255.4	253.4	0.9
5	Social welfare	87.3	10.2	59.4
6	Education	242.0	43.7	69.8
7	Natural resources	25.5	22.6	—
8	Agriculture, trade and industry, and tourism	37.4	33.3	2.7
9	Environment	11.0	8.9	—
10	Recreation and culture	17.1	15.2	1.8
11	Labour and employment, and immigration	0.9	0.9	—
12	Housing	13.3	9.3	0.3
13	Supervision and development of regions and localities	20.7	4.8	0.1
14	Research establishments	1.4	1.4	—
15	General purpose transfers to local governments	20.5	—	—
16	Transfers to own enterprises	3.4	—	—
17	Debt charges	89.6	1.6	86.5
18	Other	—	—	—
19	Gross general expenditure	1,006.4	582.9	222.2
	New Brunswick			
20	General government	66.7	57.0	7.4
21	Protection of persons and property	19.8	19.7	0.1
22	Transportation and communications	110.5	101.7	0.4
23	Health	205.8	195.7	9.9
24	Social welfare	104.1	15.3	88.7
25	Education	259.4	198.9	60.5
26	Natural resources	27.2	22.3	0.1
27	Agriculture, trade and industry, and tourism	32.8	28.4	1.0
28	Environment	3.3	2.0	0.6
29	Recreation and culture	8.6	5.3	1.2
30	Labour and employment, and immigration	2.2	2.2	—
31	Housing	—	—	—
32	Supervision and development of regions and localities	19.3	19.0	—
33	Research establishments	1.3	1.3	—
34	General purpose transfers to local governments	37.3	—	—
35	Transfers to own enterprises	6.4	—	—
36	Debt charges	52.2	0.1	52.0
37	Other	—	—	—
38	Gross general expenditure	957.0	669.1	222.0

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Economic classification — Classification économique					N ^o
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique				
millions of dollars — millions de dollars					
Nouvelle-Écosse					
—	0.1	—	Administration publique générale	1	
--	0.9	--	Protection des personnes et des biens	2	
0.4	1.8	—	Transports et communications	3	
—	1.7	—	Santé	4	
—	16.1	—	Bien-être social	5	
—	128.4	—	Éducation	6	
1.8	—	1.0	Ressources naturelles	7	
1.9	—	—	Agriculture, commerce et industrie, et tourisme	8	
—	2.1	—	Environnement	9	
—	0.2	—	Loisirs et culture	10	
—	—	—	Main-d'oeuvre, population active et immigration	11	
3.7	--	—	Logement	12	
—	15.8	—	Surveillance et mise en valeur des régions et des localités	13	
—	—	—	Établissements de recherches	14	
—	20.5	—	Transferts de nature générale aux administrations publiques locales ..	15	
3.4	—	—	Transferts à ses propres entreprises	16	
—	—	1.5	Service de la dette	17	
—	—	—	Autres	18	
11.2	187.6	2.5	Dépenses générales brutes	19	
Nouveau-Brunswick					
—	--	2.3	Administration publique générale	20	
—	—	—	Protection des personnes et des biens	21	
0.2	0.3	8.0	Transports et communications	22	
—	0.1	—	Santé	23	
—	0.1	—	Bien-être social	24	
—	--	—	Éducation	25	
4.8	—	—	Ressources naturelles	26	
3.0	—	0.3	Agriculture, commerce et industrie, et tourisme	27	
—	0.6	—	Environnement	28	
—	—	2.1	Loisirs et culture	29	
—	—	—	Main-d'oeuvre, population active et immigration	30	
—	—	—	Logement	31	
0.2	0.1	—	Surveillance et mise en valeur des régions et des localités	32	
—	—	—	Établissements de recherches	33	
—	37.3	—	Transferts de nature générale aux administrations publiques locales ..	34	
6.4	—	—	Transferts à ses propres entreprises	35	
—	—	0.1	Service de la dette	36	
—	—	—	Autres	37	
14.6	38.6	12.8	Dépenses générales brutes	38	

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1976 - Continued

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
millions of dollars — millions de dollars				
Québec				
1	General government	456.7	364.2	92.5
2	Protection of persons and property	302.3	293.4	4.6
3	Transportation and communications	803.1	683.7	0.4
4	Health	2,353.2	2,110.1	243.0
5	Social welfare	1,368.5	106.0	1,262.6
6	Education	2,278.7	381.1	615.3
7	Natural resources	124.4	122.1	0.6
8	Agriculture, trade and industry, and tourism	334.1	190.7	8.9
9	Environment	51.6	10.6	--
10	Recreation and culture	87.9	50.7	27.7
11	Labour and employment, and immigration	38.7	37.6	1.2
12	Housing	65.1	3.4	—
13	Supervision and development of regions and localities	135.3	91.0	5.6
14	Research establishments	—	—	—
15	General purpose transfers to local governments	439.5	—	—
16	Transfers to own enterprises	—	—	—
17	Debt charges	422.5	—	422.5
18	Other	—	—	—
19	Gross general expenditure	9,261.7	4,444.8	2,685.0
Ontario				
20	General government	555.7	440.4	78.7
21	Protection of persons and property	441.2	353.4	8.6
22	Transportation and communications	916.6	416.6	0.1
23	Health	3,306.7	2,876.5	94.0
24	Social welfare	1,485.8	91.4	1,263.7
25	Education	2,619.0	408.4	712.1
26	Natural resources	170.0	136.0	1.6
27	Agriculture, trade and industry, and tourism	141.2	79.9	2.2
28	Environment	241.0	208.9	—
29	Recreation and culture	143.4	81.2	59.2
30	Labour and employment, and immigration	11.5	11.4	0.1
31	Housing	215.1	54.3	6.7
32	Supervision and development of regions and localities	69.9	60.9	0.1
33	Research establishments	7.6	7.6	—
34	General purpose transfers to local governments	262.8	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	766.6	—	766.6
37	Other	—	—	—
38	Gross general expenditure	11,084.0	5,227.0	2,993.6

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Economic classification — Classification économique			Dépenses générales brutes	No
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Québec				
—	—	—	Administration publique générale	1
0.2	4.0	—	Protection des personnes et des biens	2
—	43.3	75.8	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	1,282.0	—	Éducation	6
1.7	--	—	Ressources naturelles	7
81.6	4.2	48.7	Agriculture, commerce et industrie, et tourisme	8
—	41.0	—	Environnement	9
--	4.8	4.7	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
9.9	51.8	—	Logement	12
—	38.6	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	439.5	—	Transferts de nature générale aux administrations publiques locales ..	15
—	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
93.4	1,909.4	129.2	Dépenses générales brutes	19
Ontario				
—	—	36.5	Administration publique générale	20
4.7	74.5	—	Protection des personnes et des biens	21
4.9	449.3	45.6	Transports et communications	22
—	66.2	—	Santé	23
—	130.8	—	Bien-être social	24
—	1,498.5	—	Éducation	25
0.1	32.3	—	Ressources naturelles	26
56.1	3.0	—	Agriculture, commerce et industrie, et tourisme	27
2.7	29.3	—	Environnement	28
0.2	2.8	—	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
128.2	25.9	—	Logement	31
—	8.8	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	262.8	—	Transferts de nature générale aux administrations publiques locales ..	34
—	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
197.0	2,584.3	82.2	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1976 - Continued

	Gross general expenditure	Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
No.			millions of dollars — millions de dollars	
			Manitoba	
1	General government	102.4	96.0	5.4
2	Protection of persons and property	48.9	43.3	5.3
3	Transportation and communications	89.0	65.5	—
4	Health	380.4	373.6	1.6
5	Social welfare	204.2	55.1	141.9
6	Education	280.2	47.4	89.1
7	Natural resources ..	32.3	30.9	0.6
8	Agriculture, trade and industry, and tourism	50.6	42.7	6.4
9	Environment	6.5	4.5	0.1
10	Recreation and culture	28.1	16.1	10.9
11	Labour and employment, and immigration	5.4	5.4	—
12	Housing	11.9	1.2	—
13	Supervision and development of regions and localities	24.8	23.4	1.4
14	Research establishments ..	—	—	—
15	General purpose to local governments	17.5	—	—
16	Transfers to own enterprises	4.9	—	—
17	Debt charges ..	71.1	—	71.1
18	Other ..	—	—	—
19	Gross general expenditure	1,358.3	805.2	333.8
			Saskatchewan	
20	General government	64.9	55.8	7.8
21	Protection of persons and property	34.4	34.1	0.2
22	Transportation and communications	134.1	111.1	—
23	Health	274.0	268.0	3.1
24	Social welfare	163.3	37.8	122.5
25	Education	267.8	43.2	67.3
26	Natural resources	38.6	22.9	0.1
27	Agriculture, trade and industry, and tourism	108.0	41.6	29.5
28	Environment	12.2	10.7	—
29	Recreation and culture	13.0	7.1	4.8
30	Labour and employment, and immigration	1.2	1.1	—
31	Housing	51.3	1.1	—
32	Supervision and development of regions and localities	19.8	17.4	—
33	Research establishments	3.6	3.5	0.1
34	General purpose transfers to local governments	11.1	—	—
35	Transfers to own enterprises	10.7	—	—
36	Debt charges	57.4	—	57.1
37	Other ..	—	—	—
38	Gross general expenditure	1,265.6	655.4	292.5

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Economic classification — Classification économique				
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes	
Business — Entreprises	Other levels of government — Autres niveaux d'administration publique			
millions of dollars — millions de dollars				
Manitoba				
—	1.0	—	Administration publique générale	1
0.2	—	—	Protection des personnes et des biens	2
—	23.5	—	Transports et communications	3
—	5.3	—	Santé	4
—	7.1	—	Bien-être social	5
—	143.7	—	Éducation	6
—	—	0.9	Ressources naturelles	7
1.2	0.3	—	Agriculture, commerce et industrie, et tourisme	8
—	1.8	—	Environnement	9
—	1.0	—	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
—	10.7	—	Logement	12
—	0.1	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	17.5	—	Transferts de nature générale aux administrations publiques locales ..	15
4.9	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
6.4	212.0	0.9	Dépenses générales brutes	19
Saskatchewan				
—	—	1.3	Administration publique générale	20
—	0.2	—	Protection des personnes et des biens	21
1.9	19.3	1.8	Transports et communications	22
—	3.0	—	Santé	23
—	3.0	—	Bien-être social	24
—	157.3	—	Éducation	25
15.0	—	0.6	Ressources naturelles	26
14.3	0.8	21.8	Agriculture, commerce et industrie, et tourisme	27
—	1.2	0.3	Environnement	28
0.8	0.2	0.2	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
49.2	1.0	—	Logement	31
—	2.4	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	11.1	—	Transferts de nature générale aux administrations publiques locales ..	34
10.7	—	—	Transferts à ses propres entreprises	35
—	—	0.3	Service de la dette	36
—	—	—	Autres	37
92.0	199.4	26.3	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1976 - Continued

No.	Gross general expenditure	Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
millions of dollars — millions de dollars				
Alberta				
1	General government	336.8	194.4	37.4
2	Protection of persons and property	99.6	85.3	0.6
3	Transportation and communications	222.3	163.3	1.5
4	Health	679.6	659.2	3.1
5	Social welfare	288.4	63.5	206.4
6	Education	703.1	74.9	220.6
7	Natural resources	201.7	70.4	1.3
8	Agriculture, trade and industry, and tourism	75.7	44.8	13.1
9	Environment	31.8	24.7	1.0
10	Recreation and culture	57.5	21.6	4.4
11	Labour and employment, and immigration	18.4	18.4	—
12	Housing	1.0	—	—
13	Supervision and development of regions and localities	32.0	10.8	1.0
14	Research establishments	5.9	5.9	—
15	General purpose transfers to local governments	52.1	—	—
16	Transfers to own enterprises	9.4	—	—
17	Debt charges	114.1	--	113.9
18	Other	—	—	—
19	Gross general expenditure	2,929.3	1,437.3	604.3
British Columbia				
20	General government	208.9	208.1	0.4
21	Protection of persons and property	148.1	146.1	1.1
22	Transportation and communications	408.2	400.4	0.1
23	Health	834.6	824.5	6.4
24	Social welfare	618.8	109.5	383.8
25	Education	638.5	62.4	174.6
26	Natural resources	152.2	142.3	0.3
27	Agriculture, trade and industry, and tourism	66.1	53.7	8.5
28	Environment	4.5	4.5	—
29	Recreation and culture	62.7	42.5	6.4
30	Labour and employment, and immigration	8.1	8.1	--
31	Housing	197.0	71.5	24.0
32	Supervision and development of regions and localities	25.2	12.6	1.5
33	Research establishments	—	—	—
34	General purpose transfers to local governments	72.4	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	52.1	—	52.1
37	Other	5.0	—	—
38	Gross general expenditure	3,502.5	2,086.2	659.2

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Economic classification — Classification économique					N ^o
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique				
millions of dollars — millions de dollars					
Alberta					
91.4	--	13.6	Administration publique générale	1	
—	13.7	—	Protection des personnes et des biens	2	
—	54.9	2.6	Transports et communications	3	
—	17.2	—	Santé	4	
—	18.5	—	Bien-être social	5	
—	407.6	—	Éducation	6	
130.0	—	—	Ressources naturelles	7	
14.8	3.0	—	Agriculture, commerce et industrie, et tourisme	8	
0.6	2.8	2.8	Environnement	9	
—	31.5	—	Loisirs et culture	10	
—	—	—	Main-d'oeuvre, population active et immigration	11	
1.0	—	—	Logement	12	
17.1	3.2	—	Surveillance et mise en valeur des régions et des localités	13	
—	—	—	Établissements de recherches	14	
—	52.1	—	Transferts de nature générale aux administrations publiques locales ..	15	
9.4	—	—	Transferts à ses propres entreprises	16	
—	—	0.1	Service de la dette	17	
—	—	—	Autres	18	
264.1	604.5	19.1	Dépenses générales brutes	19	
Colombie-Britannique					
—	—	0.4	Administration publique générale	20	
—	0.8	—	Protection des personnes et des biens	21	
2.6	—	5.0	Transports et communications	22	
—	3.8	—	Santé	23	
—	125.6	—	Bien-être social	24	
—	401.5	—	Éducation	25	
9.6	--	--	Ressources naturelles	26	
3.8	0.1	--	Agriculture, commerce et industrie, et tourisme	27	
—	—	—	Environnement	28	
—	13.8	—	Loisirs et culture	29	
—	—	—	Main-d'oeuvre, population active et immigration	30	
96.5	—	5.0	Logement	31	
—	11.1	—	Surveillance et mise en valeur des régions et des localités	32	
—	—	—	Établissements de recherches	33	
—	72.4	—	Transferts de nature générale aux administrations publiques locales ..	34	
—	—	—	Transferts à ses propres entreprises	35	
—	—	—	Service de la dette	36	
—	—	5.0	Autres	37	
112.5	629.1	15.5	Dépenses générales brutes	38	

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1976 - Continued

No.	Cross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
millions of dollars — millions de dollars				
Yukon				
1	General government	11.4	11.4	—
2	Protection of persons and property	5.5	5.0	—
3	Transportation and communications	14.6	14.4	0.1
4	Health	5.3	5.3	—
5	Social welfare	6.7	5.3	1.4
6	Education	12.0	11.4	0.5
7	Natural resources	0.4	0.4	—
8	Agriculture, trade and industry, and tourism	1.0	1.0	—
9	Environment	0.1	—	—
10	Recreation and culture	0.9	0.7	0.2
11	Labour and employment, and immigration	—	—	—
12	Housing	3.9	3.9	—
13	Supervision and development of regions and localities	1.2	0.9	—
14	Research establishments	—	—	—
15	General purpose transfers to local governments	0.8	—	—
16	Transfers to own enterprises	—	—	—
17	Debt charges	0.6	—	0.6
18	Other	—	—	—
19	Gross general expenditure	64.3	59.7	2.8
Northwest Territories				
20	General government	49.7	49.4	0.2
21	Protection of persons and property	7.1	7.1	—
22	Transportation and communications	5.8	5.2	—
23	Health	14.6	14.2	0.4
24	Social welfare	8.7	3.9	4.8
25	Education	37.3	32.3	1.6
26	Natural resources	2.1	1.9	0.3
27	Agriculture, trade and industry, and tourism	6.2	5.8	0.1
28	Environment	5.2	5.2	—
29	Recreation and culture	2.7	1.7	1.0
30	Labour and employment, and immigration	0.5	0.5	—
31	Housing	9.3	9.1	—
32	Supervision and development of regions and localities	8.9	4.6	—
33	Research establishments	—	—	—
34	General purpose transfers to local governments	—	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	0.7	—	0.7
37	Other	—	—	—
38	Gross general expenditure	158.9	140.9	9.0

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1976 - suite

Economic classification — Classification économique			Dépenses générales brutes	No
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Yukon				
—	—	—	Administration publique générale	1
0.4	--	—	Protection des personnes et des biens	2
—	0.2	—	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	—	—	Éducation	6
—	—	—	Ressources naturelles	7
—	—	—	Agriculture, commerce et industrie, et tourisme	8
—	0.1	—	Environnement	9
—	0.1	—	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
—	—	—	Logement	12
—	0.2	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	0.8	—	Transferts de nature générale aux administrations publiques locales ..	15
—	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
0.4	1.4	—	Dépenses générales brutes	19
Territoires du Nord-Ouest				
—	0.1	—	Administration publique générale	20
—	--	—	Protection des personnes et des biens	21
—	0.6	—	Transports et communications	22
—	—	—	Santé	23
—	—	—	Bien-être social	24
—	3.1	0.3	Éducation	25
—	—	—	Ressources naturelles	26
0.3	—	—	Agriculture, commerce et industrie, et tourisme	27
—	—	—	Environnement	28
—	—	—	Loisirs et culture	29
—	--	—	Main-d'oeuvre, population active et immigration	30
0.2	—	—	Logement	31
—	4.4	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	—	—	Transferts de nature générale aux administrations publiques locales ..	34
—	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
0.5	8.1	0.3	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1976 - Concluded

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification	
			Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
millions of dollars — millions de dollars				
Canada				
1	General government	1,957.0	1,574.8	235.4
2	Protection of persons and property	1,165.7	1,044.1	21.4
3	Transportation and communications	2,941.1	2,193.6	2.6
4	Health	8,256.8	7,791.6(1)	368.0
5	Social welfare	4,440.8	530.6	3,609.1
6	Education	7,622.9	1,365.6	2,200.3
7	Natural resources	815.1	610.4	5.0
8	Agriculture, trade and industry, and tourism	900.6	550.3	73.0
9	Environment	382.2	285.7	1.7
10	Recreation and culture	453.5	273.1	117.9
11	Labour and employment, and immigration	88.0	86.7	1.3
12	Housing	574.1	157.9	31.0
13	Supervision and development of regions and localities	380.9	266.7	10.2
14	Research establishments	20.8	20.7	0.1
15	General purpose transfers to local governments	922.4	—	—
16	Transfers to own enterprises	48.1	—	—
17	Debt charges ...	1,739.9	5.2	1,732.6
18	Other	5.0	—	—
19	Gross general expenditure	32,715.1	16,757.7	8,409.5

(1) Includes transfers to hospitals, which the national accounts series treat as transfers to other levels of government: Nfld. 119,476, P.E.I. 17,009, N.S. 153,105, N.B. 117,231, Qué. 1,358,225, Ont. 1,571,494, Man. 198,597, Sask. 165,186, Alta. 430,000 B.C. 459,550, Yuk. 2,090, N.W.T. 7,785, Can. 4,599,748.

TABEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1976 - fin

Economic classification — Classification économique			Dépenses générales brutes	N ^o			
Transfers to — Transferts aux		Other expenditures — Autres dépenses					
Business — Entreprises	Other levels of government — Autres niveau d'administration publique						
millions of dollars — millions de dollars							
Canada							
91.4	1.2	54.1	Administration publique générale	1			
5.5	94.4	--	Protection des personnes et des biens	2			
10.0	596.2	138.8	Transports et communications	3			
—	97.3	—	Santé	4			
—	301.2	—	Bien-être social	5			
--	4,056.3	0.3	Éducation	6			
164.9	32.3	2.5	Ressources naturelles	7			
194.1	11.4	71.5	Agriculture, commerce et industrie, et tourisme	8			
3.4	88.1	3.1	Environnement	9			
1.2	54.4	7.0	Loisirs et culture	10			
—	--	—	Main-d'oeuvre, population active et immigration	11			
289.5	90.8	5.0	Logement	12			
17.6	86.4	--	Surveillance et mise en valeur des régions et des localités	13			
—	—	—	Établissements de recherches	14			
—	922.4	—	Transferts de nature générale aux administrations publiques locales ..	15			
48.1	—	—	Transferts à ses propres entreprises	16			
—	—	2.0	Service de la dette	17			
—	—	5.0	Autres	18			
825.6	6,432.7	289.6	Dépenses générales brutes	19			

(1) Comprend les transferts aux hôpitaux qui pour les fins de la série des comptes nationaux sont des transferts aux autres niveaux de gouvernement: T.-N. 119,476, I. P.-É. 17,009, N.-É. 153,105, N.-B. 117,231, Qué. 1,358,225, Ont. 1,571,494, Man. 198,597, Sask. 165,186 Alb. 430,000, C.-B. 459,550, Yuk. 2,090, T.-N.-O. 7,785, Can. 4,599,748.

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars

Newfoundland - Terre-Neuve

	1972	1973	1974	1975 ^r	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	28.0	34.8	46.6	59.9	76.0
Corporation income taxes - Impôts sur le revenu des sociétés	9.0	12.1	16.3	21.5	20.0
General sales taxes - Taxes générales de vente	51.3	59.3	71.9	95.7	109.8
Motor fuel taxes - Taxes sur les carburants	22.7	26.9	30.5	31.2	34.3
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	5.4	6.2	6.4	8.0	8.9
Other provincial taxes - Autres impôts provinciaux	7.6	11.2	14.0	16.4	17.0
Natural resource revenue - Revenu au titre des ressources natu- relles	5.5	5.8	4.7	6.2	10.2
Privileges, licences and permits - Privilèges, licences et permis	14.0	16.3	17.8	20.4	22.3
Liquor board profits - Bénéfices des régions des alcools	7.7	11.0	14.0	14.3	16.0
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	36.6	41.7	52.4	58.0	72.1
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	132.2	127.1	168.5	208.9	220.8
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	119.4	119.6	118.4	169.5	197.7
Gross general revenue - Revenus généraux bruts	439.4	471.8	561.4	710.0	805.0
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	39.6	21.0	24.9	30.0	33.4
Protection of persons and property - Protection des personnes et des biens	11.1	12.7	15.4	19.1	24.5
Transportation and communications - Transports et communications ..	64.6	70.4	67.2	85.9	113.5
Health - Santé	83.3	102.4	129.2	154.0	180.9
Social welfare - Bien-être social	57.6	59.3	62.7	73.8	86.9
Education - Éducation	127.7	144.0	156.6	198.7	234.0
Natural resources - Ressources naturelles	13.6	11.4	17.2	28.0	38.1
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	32.8	32.3	27.1	32.0	33.0
Housing - Logement	7.3	1.6	1.7	3.5	2.7
Debt charges - Service de la dette	50.9	56.2	69.5	82.0	100.3
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	2.9	3.8	3.8	6.0	6.9
All other expenditures - Toutes autres dépenses	55.9	14.7	42.0	65.0	74.2
Gross general expenditure - Dépenses générales brutes	547.3	529.8	617.4	778.0	928.4
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 107.9	- 58.1	- 56.0	- 68.0	- 123.4

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Prince Edward Island - Île-du-Prince-Édouard

	1972	1973	1974	1975 ^r	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	4.5	6.2	9.1	11.3	14.0
Corporation income taxes - Impôts sur le revenu des sociétés	1.5	1.7	1.9	3.0	3.0
General sales taxes - Taxes générales de vente	10.4	12.5	15.2	16.5	19.1
Motor fuel taxes - Taxes sur les carburants	6.2	6.8	7.6	8.0	8.6
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	0.7	0.8	0.9	1.1	1.4
Other provincial taxes - Autres impôts provinciaux	2.7	6.7	9.1	9.1	10.4
Natural resource revenue - Revenu au titre des ressources natu- relles	0.6	0.4	0.3	0.3	0.2
Privileges, licences and permits - Privilèges, licences et permis	2.0	2.1	2.3	2.7	2.9
Liquor board profits - Bénéfices des régies des alcools	3.6	3.4	3.8	4.8	5.7
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	14.2	16.4	16.8	17.0	17.4
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	23.0	26.2	36.1	44.2	51.7
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	28.5	30.9	36.3	43.8	60.1
Gross general revenue - Revenus généraux bruts	98.0	114.0	139.5	161.8	194.5
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	8.0	9.2	10.0	13.7	24.9
Protection of persons and property - Protection des personnes et des biens	1.6	1.9	2.6	3.8	5.1
Transportation and communications - Transports et communications ..	12.6	15.1	17.8	16.8	18.4
Health - Santé	18.9	20.8	23.4	29.0	35.8
Social welfare - Bien-être social	9.5	10.6	12.6	14.4	17.7
Education - Éducation	23.3	29.0	37.7	43.0	50.9
Natural resources - Ressources naturelles	1.6	1.6	3.3	1.8	2.6
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	7.0	8.7	9.0	12.0	14.0
Housing - Logement	1.9	2.1	7.2	3.0	3.5
Debt charges - Service de la dette	8.1	8.6	9.5	10.7	12.7
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	0.6	0.5	0.6	1.3	1.5
All other expenditures - Toutes autres dépenses	6.3	4.1	5.3	7.0	11.6
Gross general expenditure - Dépenses générales brutes	99.3	112.2	139.0	156.5	198.7
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	- 1.3	1.8	0.5	5.3	- 4.2

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Nova Scotia - Nouvelle-Écosse

	1972	1973	1974	1975 ^r	1976
	millions of dollars - millions de dollars				
<u>Revenue by Source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	56.7	82.9	101.4	122.6	146.0
Corporation income taxes - Impôts sur le revenu des sociétés	14.2	18.6	20.4	30.6	27.0
General sales taxes - Taxes générales de vente	74.0	87.8	101.0	106.8	114.2
Motor fuel taxes - Taxes sur le carburants	42.5	46.0	51.1	53.6	56.1
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	7.4	8.4	10.3	11.9	13.0
Other provincial taxes - Autres impôts provinciaux	4.7	5.6	13.6	5.0	5.8
Natural resource revenue - Revenu au titre des ressources natu- relles	2.0	2.4	3.2	3.5	4.5
Privileges, licences and permits - Privilèges, licences et permis	15.9	16.8	19.1	19.3	21.1
Liquor board profits - Bénéfices des régies des alcools	26.3	31.7	36.6	40.4	45.3
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	58.5	64.4	79.5	70.0	68.2
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	132.9	124.5	191.8	233.9	266.6
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	119.8	139.6	150.9	171.4	206.3
Gross general revenue - Revenus généraux bruts	555.1	628.7	779.0	869.0	974.1
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	24.2	26.4	30.2	40.6	45.5
Protection of persons and property - Protection des personnes et des biens	14.2	17.9	21.2	26.2	29.2
Transportation and communications - Transports et communications ..	75.4	74.1	89.7	96.5	105.0
Health - Santé	143.9	159.4	182.0	223.4	255.9
Social welfare - Bien-être social	46.3	52.1	72.6	89.2	87.7
Education - Éducation	139.4	159.2	188.1	231.0	242.0
Natural resources - Ressources naturelles	7.9	10.9	17.1	22.0	25.5
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	18.3	18.2	22.6	28.0	37.9
Housing - Logement	2.6	14.3	10.9	10.7	13.3
Debt charges - Service de la dette	65.0	72.2	77.5	82.6	89.6
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	3.3	3.9	24.0	10.0	20.5
All other expenditures - Toutes autres dépenses	25.8	29.9	49.2	51.6	54.4
Gross general expenditure - Dépenses générales brutes	556.3	638.3	785.2	911.8	1,006.4
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 11.2	- 9.6	- 6.2	- 42.8	- 32.3

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

New Brunswick - Nouveau-Brunswick

	1972	1973	1974	1975 ^r	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	50.9	59.2	80.0	91.0	111.0
Corporation income taxes - Impôts sur le revenu des sociétés	11.1	13.6	14.3	25.3	27.0
General sales taxes - Taxes générales de vente	59.7	69.6	84.7	90.0	103.0
Motor fuel taxes - Taxes sur les carburants	34.7	37.9	42.2	45.8	50.2
Health insurance premiums - Primes de services de santé	—	—	—	—	—
Social insurance levies - Impôts au titre de l'assurance sociale ..	8.3	8.9	10.4	12.0	13.6
Other provincial taxes - Autres impôts provinciaux	39.3	43.3	50.3	52.5	53.9
Natural resource revenue - Revenu au titre des ressources natu- relles	6.2	6.0	7.4	8.7	8.3
Privileges, licences and permits - Privilèges, licences et permis ..	12.5	14.8	15.3	16.4	18.6
Liquor board profits - Bénéfices des régies des alcools	18.4	22.6	23.2	30.1	33.9
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	34.5	42.0	48.2	37.0	42.3
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	111.3	117.0	153.2	191.9	219.9
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique ..	119.3	127.8	150.2	178.2	204.9
Gross general revenue - Revenus généraux bruts	506.2	562.6	679.3	778.9	886.6
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	24.2	29.1	35.6	53.0	66.7
Protection of persons and property - Protection des personnes et des biens	11.7	13.2	20.2	16.9	19.8
Transportation and communications - Transports et communications ..	65.0	70.6	83.7	113.5	110.5
Health - Santé	108.6	126.8	154.3	171.0	205.8
Social welfare - Bien-être social	49.7	56.1	66.2	93.5	104.1
Education - Éducation	159.1	168.2	181.8	224.1	259.4
Natural resources - Ressources naturelles	16.3	16.3	14.3	20.6	27.2
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	9.8	21.7	19.0	23.1	32.8
Housing - Logement	—	—	—	—	—
Debt charges - Service de la dette	33.4	42.5	44.4	47.9	52.2
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	—	—	23.1	29.1	37.3
All other expenditures - Toutes autres dépenses	36.9	41.0	30.4	36.0	41.1
Gross general expenditure - Dépenses générales brutes	514.8	585.4	673.1	828.7	957.0
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 8.6	- 22.8	6.3	- 49.8	- 70.4

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Québec

	1972	1973	1974	1975 ^r	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	1,174.2	1,477.6	1,778.1	2,380.0	2,635.0
Corporation income taxes - Impôts sur le revenu des sociétés	183.7	231.1	296.2	430.0	400.0
General sales taxes - Taxes générales de vente	643.2	751.9	860.6	1,045.0	1,200.1
Motor fuel taxes - Taxes sur les carburants	321.2	343.9	382.2	395.0	417.1
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	78.3	107.1	142.4	165.0	190.0
Other provincial taxes - Autres impôts provinciaux	672.5	751.6	815.1	909.8	966.5
Natural resource revenue - Revenu au titre des ressources natu- relles	82.4	84.5	64.0	90.0	120.8
Privileges, licences and permits - Privilèges, licences et permis ..	161.1	170.0	191.5	200.0	259.3
Liquor board profits - Bénéfices des régies des alcools	137.1	103.0	119.0	138.0	155.0
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	375.3	454.0	562.3	610.0	684.0
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	814.1	720.0	783.2	1,269.5	1,342.1
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique ..	477.3	539.5	558.1	713.0	850.8
Gross general revenue - Revenus généraux bruts	5,120.5	5,734.2	6,553.7	8,345.3	9,220.8
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	220.9	256.1	282.1	330.0	456.7
Protection of persons and property - Protection des personnes et des biens	158.5	181.5	217.1	271.0	302.3
Transportation and communications - Transports et communications ..	485.5	549.8	617.9	751.0	803.1
Health - Santé	1,295.7	1,486.0	1,632.3	1,993.0	2,353.2
Social welfare - Bien-être social	781.9	843.9	978.5	1,197.0	1,368.5
Education - Éducation	1,322.5	1,393.0	1,562.0	2,063.0	2,278.7
Natural resources - Ressources naturelles	70.1	81.1	103.5	110.0	124.4
Agriculture, trade and industry, and tourism - Agriculture, com- merce et industrie, et tourisme	126.3	145.5	145.8	260.0	334.1
Housing - Logement	37.5	43.5	37.2	65.3	65.1
Debt charges - Service de la dette	226.1	286.7	333.1	341.0	422.5
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	168.5	197.2	216.0	368.3	439.5
All other expenditures - Toutes autres dépenses	140.1	146.4	218.4	230.0	313.5
Gross general expenditure - Dépenses générales brutes	5,033.7	5,610.9	6,344.0	7,979.6	9,261.7
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	86.8	123.3	209.7	365.7	- 40.9

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Ontario

	1972	1973	1974	1975*	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	1,022.1	1,204.8	1,417.5	1,751.5	2,090.0
Corporation income taxes - Impôts sur le revenu des sociétés	372.3	447.9	528.5	731.0	817.0
General sales taxes - Taxes générales de vente	768.8	895.3	1,314.8	1,570.0	1,325.0
Motor fuel taxes - Taxes sur les carburants	439.1	486.7	547.2	573.0	561.0
Health insurance premiums - Primes de services de santé	587.0	519.9	530.1	550.0	564.0
Social insurance levies - Impôts au titre de l'assurance sociale ..	140.8	169.6	207.3	240.0	270.0
Other provincial taxes - Autres impôts provinciaux	262.0	314.8	377.3	397.3	435.5
Natural resource revenue - Revenu au titre des ressources natu- relles	55.4	63.0	96.6	140.0	192.9
Privileges, licences and permits - Privilèges, licences et permis	226.5	273.1	288.4	301.0	333.3
Liquor board profits - Bénéfices des régies des alcools	167.4	189.1	206.7	232.0	263.0
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	514.6	567.8	664.1	740.0	862.1
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	40.8	50.3	20.5	227.9	355.2
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	1,059.6	1,177.4	1,195.7	1,430.0	1,732.9
Gross general revenue - Revenus généraux bruts	5,656.4	6,359.6	7,394.7	8,883.7	9,801.9
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	298.4	288.0	346.6	470.0	555.7
Protection of persons and property - Protection des personnes et des biens	235.7	259.3	292.4	377.0	441.2
Transportation and communications - Transports et communications ..	574.9	572.8	662.3	786.0	916.6
Health - Santé	1,798.3	2,033.3	2,195.8	2,585.0	3,036.7
Social welfare - Bien-être social	539.9	568.1	834.5	1,245.0	1,485.8
Education - Éducation	1,742.4	1,948.3	2,062.0	2,344.0	2,619.0
Natural resources - Ressources naturelles	95.6	80.5	84.0	160.0	170.0
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	95.7	101.1	105.0	114.0	141.2
Housing - Logement	212.4	59.8	33.5	107.0	215.1
Debt charges - Service de la dette	359.7	449.2	590.3	650.0	766.6
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	71.9	92.1	209.8	276.6	262.8
All other expenditures - Toutes autres dépenses	137.4	251.5	300.0	378.4	473.4
Gross general expenditure - Dépenses générales brutes	6,162.4	6,704.1	7,716.2	9,493.0	11,084.0
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 506.0	- 344.4	- 321.5	- 609.3	- 1,282.1

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Saskatchewan

	1972	1973	1974	1975	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	52.6	75.2	107.0	149.6	175.0
Corporation income taxes - Impôts sur le revenu des sociétés	10.9	20.4	27.0	43.2	60.0
General sales taxes - Taxes générales de vente	77.7	79.4	94.2	109.6	142.1
Motor fuel taxes - Taxes sur les carburants	53.2	55.6	60.2	63.2	44.7
Health insurance premiums - Primes de services de santé	16.4	15.4	6.9	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	6.0	8.9	12.8	16.5	20.0
Other provincial taxes - Autres impôts provinciaux	10.4	13.5	22.1	23.3	26.8
Natural resource revenue - Revenu au titre des ressources natu- relles	41.1	46.7	66.5	102.0	250.0
Privileges, licences and permits - Privilèges, licences et permis	16.8	17.8	19.4	20.5	23.0
Liquor board profits - Bénéfices des régies des alcools	19.2	14.6	19.3	40.6	52.6
Non-tax revenue from own sources - Revenus non fiscaux des sources propres	84.3	107.9	122.6	124.0	132.9
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	112.4	137.7	181.3	125.2	103.1
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	138.6	136.1	157.0	188.7	223.9
Gross general revenue - Revenus généraux bruts	639.8	729.4	896.4	1,006.4	1,254.2
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	24.8	27.0	48.6	50.0	64.9
Protection of persons and property - Protection des personnes et des biens	19.0	21.4	26.3	28.6	34.4
Transportation and communications - Transports et communications ..	83.0	82.0	88.9	109.5	134.1
Health - Santé	173.9	182.7	206.7	231.6	274.0
Social welfare - Bien-être social	65.0	80.3	95.6	131.2	163.3
Education - Éducation	148.1	164.6	176.0	212.8	267.8
Natural resources - Ressources naturelles	20.7	15.3	13.8	20.0	38.6
Agriculture, trade and industry, and tourism - Agriculture, com- merce et industrie, et tourisme	18.5	25.7	35.9	62.1	108.0
Housing - Logement	14.0	20.9	32.7	41.4	51.3
Debt charges - Service de la dette	41.0	43.3	47.2	53.5	57.4
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	-	-	-	10.8	11.1
All other expenditures - Toutes autres dépenses	12.1	34.4	29.4	44.9	60.5
Gross general expenditure - Dépenses générales brutes	620.1	697.8	801.1	996.4	1,265.6
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	19.7	31.6	95.3	10.0	- 11.4

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Alberta

	1972	1973	1974	1975	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	192.0	232.0	281.7	347.4	300.0
Corporation income taxes - Impôts sur le revenu des sociétés	68.1	97.7	114.8	275.6	333.0
General sales taxes - Taxes générales de vente	-	-	-	-	-
Motor fuel taxes - Taxes sur les carburants	85.4	92.0	102.6	80.3	83.7
Health insurance premiums - Primes de services de santé	54.2	54.3	56.1	51.0	55.0
Social insurance levies - Impôts au titre de l'assurance sociale ..	25.1	25.6	33.4	52.0	60.5
Other provincial taxes - Autres impôts provinciaux	25.1	25.9	29.4	30.3	35.6
Natural resource revenue - Revenu au titre des ressources natu- relles	287.6	351.9	609.6	1,140.0	1,660.5
Privileges, licences and permits - Privilèges, licences et permis	35.8	39.7	44.2	40.0	46.0
Liquor board profits - Bénéfices des régies des alcools	61.4	69.0	79.0	87.9	104.7
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	156.2	170.4	246.9	255.0	320.3
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	16.8	22.9	79.3	214.0	58.8
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	277.3	272.6	311.0	350.0	436.1
Gross general revenue - Revenus généraux bruts	1,285.2	1,453.9	1,988.1	2,923.5	3,494.1
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	70.2	74.2	91.6	190.0	336.8
Protection of persons and property - Protection des personnes et des biens	57.9	51.4	55.3	78.0	99.6
Transportation and communications - Transports et communications ..	109.3	97.3	126.7	216.0	222.3
Health - Santé	365.2	387.1	447.3	540.0	679.6
Social welfare - Bien-être social	129.8	158.7	217.6	280.0	288.4
Education - Éducation	422.9	436.9	453.0	515.0	703.1
Natural resources - Ressources naturelles	39.3	34.2	54.8	112.0	201.7
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	33.9	35.9	57.4	70.0	75.7
Housing - Logement	27.5	27.7	6.0	1.0	1.0
Debt charges - Service de la dette	81.0	92.5	98.6	110.0	114.1
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	41.5	45.9	51.8	44.4	52.1
All other expenditures - Toutes autres dépenses	37.6	36.5	82.7	121.0	155.0
Gross general expenditure - Dépenses générales brutes	1,416.1	1,478.3	1,742.6	2,277.4	2,929.3
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	- 130.9	- 24.3	245.4	646.1	564.8

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Manitoba

	1972	1973	1974	1975 ^r	1976
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers	119.4	139.6	159.9	203.9	242.0
Corporation income taxes — Impôts sur le revenu des sociétés	34.2	45.5	48.1	77.2	70.0
General sales taxes — Taxes générales de vente	74.8	95.6	117.8	135.0	168.4
Motor fuel taxes — Taxes sur les carburants	48.2	51.4	56.7	59.0	66.7
Health insurance premiums — Primes de services de santé	29.2	29.7	11.2	—	—
Social insurance levies — Impôts au titre de l'assurance sociale ..	11.8	17.8	15.6	17.0	20.0
Other provincial taxes — Autres impôts provinciaux	21.6	27.6	34.4	35.0	37.0
Natural resource revenue — Revenu au titre des ressources natu- relles	9.0	12.4	27.6	29.0	29.8
Privileges, licences and permits — Privilèges, licences et permis	20.7	22.6	24.8	26.0	29.7
Liquor board profits — Bénéfices des régies des alcools	27.1	33.1	35.8	38.0	46.0
Non-tax revenue from own sources — Revenus non fiscaux de sources propres	70.6	88.9	98.4	101.0	108.4
General purpose transfers from other levels of government — Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	66.3	94.6	130.5	157.0	167.3
Specific purpose transfers from other levels of government — Trans- ferts à usage précis d'autres niveaux d'administration publique	176.7	179.1	193.0	210.0	286.1
Gross general revenue — Revenus généraux bruts	709.5	837.8	953.7	1,088.1	1,271.4
<u>Expenditure by function — Dépenses par fonction</u>					
General government — Administration publique générale	20.2	24.0	35.9	80.0	102.4
Protection of persons and property — Protection des personnes et des biens	21.6	25.4	33.6	38.6	48.9
Transportation and communications — Transports et communications ..	57.1	68.7	82.9	103.7	89.0
Health — Santé	203.0	213.5	247.8	300.0	380.4
Social welfare — Bien-être social	80.3	90.6	136.0	164.9	204.2
Education — Éducation	196.5	203.2	234.4	240.0	280.2
Natural resources — Ressources naturelles	24.9	25.4	24.5	26.4	32.3
Agriculture, trade and industry, and tourism — Agriculture, commer- ce et industrie, et tourisme	16.9	23.5	29.9	40.4	50.6
Housing — Logement	1.7	11.5	—	7.1	11.9
Debt charges — Service de la dette	44.7	53.7	55.6	63.7	71.1
General purpose transfers to local governments — Transferts de na- ture générale aux administrations publiques locales	13.3	16.2	19.0	15.2	17.5
All other expenditures — Toutes autres dépenses	33.5	48.7	47.4	60.0	69.7
Gross general expenditure — Dépenses générales brutes	713.7	804.3	947.0	1,140.0	1,358.3
Gross general revenue less gross general expenditure — Revenus gé- néraux bruts moins dépenses générales brutes	— 4.2	33.5	6.7	— 51.9	— 86.7

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

British Columbia - Colombie-Britannique

	1972	1973	1974	1975	1976
	millions of dollars -- millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	266.7	316.4	409.0	503.9	650.0
Corporation income taxes - Impôts sur le revenu des sociétés	80.7	89.5	136.8	243.0	250.0
General sales taxes - Taxes générales de vente	249.1	279.8	345.6	410.0	488.4
Motor fuel taxes - Taxes sur les carburants	109.9	118.0	132.1	155.0	198.9
Health insurance premiums - Primes de services de santé	77.2	80.8	84.6	90.0	99.0
Social insurance levies - Impôts au titre de l'assurance sociale ..	55.8	47.5	68.0	80.0	98.0
Other provincial taxes - Autres impôts provinciaux	77.0	83.9	88.3	106.0	121.1
Natural resource revenue - Revenu au titre des ressources natu- relles	150.7	215.2	357.3	376.0	472.9
Privileges, licences and permits - Privilèges, licences et permis ..	48.4	53.5	58.6	65.0	72.3
Liquor board profits - Bénéfices des régies des alcools	84.7	96.0	105.7	120.0	152.7
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	151.2	183.6	216.0	250.0	266.9
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	3.1	6.6	8.9	36.2	33.5
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	310.2	308.0	342.4	430.0	646.5
Gross general revenue - Revenus généraux bruts	1,664.6	1,878.8	2,353.2	2,865.1	3,550.2
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	76.6	97.3	129.8	167.0	208.9
Protection of persons and property - Protection des personnes et des biens	46.0	64.1	67.2	95.0	148.1
Transportation and communications - Transports et communications ..	186.1	230.3	238.8	300.0	408.2
Health - Santé	422.3	476.0	560.4	713.0	834.6
Social welfare - Bien-être social	184.1	211.0	316.1	497.0	618.8
Education - Éducation	324.3	355.3	406.7	530.0	638.5
Natural resources - Ressources naturelles	77.0	76.3	89.6	103.0	152.2
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	18.9	22.0	33.1	55.0	66.1
Housing - Logement	74.5	90.5	100.7	174.0	197.0
Debt charges - Service de la dette	32.2	35.8	40.6	48.0	52.1
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	47.9	54.9	60.0	67.8	72.4
All other expenditures - Toutes autres dépenses	29.6	38.0	70.8	66.2	105.5
Gross general expenditure - Dépenses générales brutes	1,519.5	1,751.3	2,113.6	2,816.0	3,502.5
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	145.1	127.5	239.6	49.1	47.7

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Yukon

	1972	1973	1974	1975	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	-	-	-	-	-
Corporation income taxes - Impôts sur le revenu des sociétés	-	-	-	-	-
General sales taxes - Taxes générales de vente	-	-	-	-	-
Motor fuel taxes - Taxes sur les carburants	2.5	2.3	2.9	2.7	3.0
Health insurance premiums - Primes de services de santé	-	0.7	1.0	0.7	0.8
Social insurance levies - Impôts au titre de l'assurance sociale ..	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	1.3	1.8	1.8	2.0	2.2
Natural resource revenue - Revenu au titre des ressources natu- relles	0.1	0.1	0.2	0.2	0.3
Privileges, licences and permits - Privilèges, licences et permis	0.8	0.8	0.9	1.2	1.5
Liquor board profits - Bénéfices des régies des alcools	1.4	2.1	2.2	2.7	3.1
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	2.5	2.3	3.2	3.1	2.9
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	7.1	10.6	11.7	14.8	25.9
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	9.0	15.6	17.9	20.5	17.1
Gross general revenue - Revenus généraux bruts	24.6	36.4	41.0	47.9	57.0
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	2.6	3.1	4.9	6.9	11.4
Protection of persons and property - Protection des personnes et des biens	1.5	2.3	2.8	4.2	5.5
Transportation and communications - Transports et communications ..	6.4	11.3	13.3	15.7	14.6
Health - Santé	1.9	3.1	4.0	4.8	5.3
Social welfare - Bien-être social	1.7	1.9	2.3	2.4	6.7
Education - Éducation	6.5	10.4	9.4	10.1	12.0
Natural resources - Ressources naturelles	-	0.2	0.3	0.4	0.4
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	0.4	0.3	0.2	0.9	1.0
Housing - Logement	0.1	1.2	1.3	3.4	3.9
Debt charges - Service de la dette	1.7	2.0	2.4	2.8	0.6
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	-	-	-	0.9	0.8
All other expenditures - Toutes autres dépenses	2.7	3.8	3.4	2.7	2.2
Gross general expenditures - Dépenses générales brutes	25.7	39.7	44.3	55.2	64.3
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 1.1	- 3.3	- 3.3	- 7.3	- 7.3

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLÉAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Northwest Territories - Territoires du Nord-Ouest

	1972	1973	1974	1975	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	-	-	-	-	-
Corporation income taxes - Impôts sur le revenu des sociétés	-	-	-	-	-
General sales taxes - Taxes générales de vente	-	-	-	-	-
Motor fuel taxes - Taxes sur les carburants	2.3	3.2	3.0	5.1	5.4
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	1.4	1.5	1.9	0.5	0.9
Natural resource revenue - Revenu au titre des ressources natu- relles	0.1	0.1	0.3	0.4	0.4
Privileges, licences and permits - Privilèges, licences et permis	0.9	0.8	0.7	0.8	1.0
Liquor board profits - Bénéfices des régies des alcools	2.2	1.7	3.8	3.9	4.5
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	6.2	8.4	7.9	7.4	10.1
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	48.9	56.6	62.5	78.1	119.9
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	15.0	20.7	21.5	22.0	15.9
Gross general revenue - Revenus généraux bruts	76.9	93.0	101.6	118.2	158.2
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	28.7	34.1	39.2	45.6	49.7
Protection of persons and property - Protection des personnes et des biens	3.9	2.7	3.1	5.4	7.1
Transportation and communications - Transports et communications ..	3.2	3.8	2.8	3.7	5.8
Health - Santé	7.5	9.2	9.1	11.1	14.6
Social welfare - Bien-être social	4.2	5.7	6.5	6.9	8.7
Education - Éducation	26.6	28.2	29.4	32.2	37.3
Natural resources - Ressources naturelles	0.9	1.7	1.3	2.1	2.1
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	3.7	4.6	4.9	5.3	6.2
Housing - Logement	2.8	8.5	7.7	7.2	9.3
Debt charges - Service de la dette	2.1	3.3	4.8	6.0	0.7
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	-	-	-	-	-
All other expenditures - Toutes autres dépenses	7.4	9.9	10.7	15.5	17.3
Gross general expenditure - Dépenses générales brutes	91.0	111.7	119.5	141.0	158.9
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 14.1	- 18.6	- 18.0	- 22.8	- 0.7

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Concluded

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - fin

Canada

	1972	1973	1974	1975 ^r	1976
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	2,967.1	3,628.9	4,390.3	5,621.1	6,439.0
Corporation income taxes - Impôts sur le revenu des sociétés	785.8	978.0	1,204.2	1,880.4	2,007.0
General sales taxes - Taxes générales de vente	2,009.0	2,331.0	3,005.9	3,578.6	3,670.1
Motor fuel taxes - Taxes sur les carburants	1,167.7	1,270.7	1,419.4	1,471.9	1,529.7
Health insurance premiums - Primes de services de santé	764.0	700.8	689.7	691.7	718.8
Social insurance levies - Impôts au titre de l'assurance sociale ..	339.6	400.8	507.5	603.5	695.4
Other provincial taxes - Autres impôts provinciaux	1,125.6	1,287.3	1,457.2	1,587.2	1,712.7
Natural resource revenue - Revenu au titre des ressources natu- relles	640.5	788.5	1,237.8	1,896.3	2,750.8
Privileges, licences and permits - Privilèges, licences et permis	555.5	628.1	683.1	713.3	831.0
Liquor board profits - Bénéfices des régies des alcools	556.4	577.4	649.1	752.7	882.5
Non-tax revenue from own sources - Revenus non fiscaux sources propres	1,504.8	1,747.7	2,118.3	2,272.5	2,587.6
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	1,509.0	1,494.2	1,827.4	2,801.6	2,964.8
Specific purpose transfers from other levels of government - Trans- ferts a usage précis d'autres niveaux d'administration publique	2,850.8	3,067.0	3,251.5	3,927.1	4,878.3
Gross general revenue - Revenus généraux bruts	16,776.0	18,900.4	22,441.5	27,797.9	31,668.0
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	838.5	889.5	1,079.5	1,476.8	1,957.0
Protection of persons and property - Protection des personnes et des biens	582.6	653.8	757.0	963.8	1,165.7
Transportation and communications - Transports et communications ..	1,723.1	1,846.1	2,092.0	2,598.3	2,941.1
Health - Santé	4,622.5	5,200.4	5,792.2	6,955.9	8,256.8
Social welfare - Bien-être social	1,950.1	2,138.2	2,801.2	3,795.3	4,440.8
Education - Éducation	4,639.3	5,040.2	5,497.0	6,643.9	7,622.9
Natural resources - Ressources naturelles	368.0	355.0	423.8	606.3	815.1
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	382.3	439.4	490.0	702.8	900.6
Housing - Logement	382.5	281.7	238.8	423.6	574.1
Debt charges - Service de la dette	946.0	1,146.2	1,373.5	1,498.2	1,739.9
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	350.0	414.6	608.1	830.4	869.2
All other expenditures - Toutes autres dépenses	525.3	658.7	889.7	1,078.3	1,431.5
Gross general expenditure - Dépenses générales brutes	17,310.0	19,063.9	22,043.0	27,573.6	32,715.1
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 534.0	- 163.5	398.5	224.3	- 1,046.1

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1976

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Finances publiques provinciales

REVENUS ET DÉPENSES (PRÉVISIONS)

1976

Année financière se terminant le 31 mars 1977



Provincial Government Finance - Revenue and Expenditure (Estimates)
Finances publiques provinciales - Revenus et dépenses (Prévisions)

Fiscal year ending March 31, 1977 - Année financière se terminant le 31 mars 1977

ERRATA

The following changes are required - Les changements suivants sont requis

Table - tableau Increase or Decrease in Provincial Revenue by Main Sources between 1975-76R and 1976-77
Page 19 Hausse ou baisse des revenus provinciaux par ses principales sources entre 1975-76R et 1976-77

<u>Province</u>	<u>Sources - sources</u>	<u>\$000,000</u>	<u>%</u>
Sask.	Other Taxes - Autre impôts	21.9	36.
Sask.	Non-Tax Revenue from Own Sources - Revenus non-fiscaux de sources propres	19.7	3.
Sask.	Gross General Revenue - Revenus généraux bruts	144.8	9.
Yukon	Health Insurance Premiums - Primes de services de santé	-	
Total	Gross General Revenue - Revenus généraux bruts	6,258.2	

Table - tableau Increase or Decrease in Provincial Expenditure by Main Function between 1975-76R and 1976-77
Page 20 Hausse ou baisse des dépenses provinciales par ses principales fonctions entre 1975-76R et 1976-77

<u>Province</u>	<u>Function - fonctions</u>	<u>\$000,000</u>	<u>%</u>
Sask.	Debt. Charges - Service de la dette	4.1	7.
Sask.	Gross General Expenditures - Dépenses générales brutes	169.8	

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PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

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SYMBOLS

The following standard symbols are used in "Statistics Canada" publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- ^p preliminary figures.
- ^r revised figures.

NOTE: Because of rounding, totals and sub-totals for statistical tables may differ slightly from the sum of their component parts.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés uniformément dans les publications de "Statistique Canada":

- .. nombres indisponibles.
- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- ^p nombres provisoires.
- ^r nombres rectifiés.

NOTA: À cause de l'arrondissement des chiffres, les totaux et sous-totaux des tableaux ne correspondent pas toujours à l'addition de leurs composants.

INTRODUCTION

This publication forms a part of the Canadian system of Government Financial Management Statistics, which is the subject of a recent Statistics Canada publication, Catalogue 68-506.

This latter publication describes in detail the historical background, objectives, statistical coverage, concepts and classification framework of the system and represents the results of a complete review of financial management statistics conducted by the Public Finance Division.

The financial management system is designed to encompass the operation of all governments in Canada. The system recognizes three levels of government: federal, provincial/territorial and local. The federal level comprises the Government of Canada and its special funds and agencies, the provincial/territorial level of governments, special funds and agencies of the ten provinces and two territories and the local level, the governments and agencies of municipalities, local school authorities and special purpose boards and commissions.

The general government universe includes all government administrative bodies except those which are specifically excluded. More precisely, general government comprises:

- (a) departments of government;
- (b) administrative, regulatory and special funds which perform functions similar to those of departments and which may be organized as boards, commissions or agencies. This group includes quasi-trust accounts the funds of which are available for government use. It also includes government social insurance programs such as those pertaining to unemployment insurance, workmen's compensation and vacation-with-pay programs;
- (c) agencies engaged in "industrial" or "commercial" activities primarily to service the requirements of their own governments, and agencies engaged primarily in the channelling of funds from one level of government to another or among organizations at the same level of government, e.g., bodies established by provincial legislation to help finance the capital programs of municipalities and school boards;
- (d) government-owned institutions such as those engaged in education, health and welfare services, or administration of justice, e.g., agricultural schools, residences for handicapped persons, gaols, etc.;
- (e) universal pension programs (Canada and Quebec pension plans);
- (f) non-trusted public service pension plans, i.e., plans, the monies of which constitute an integral part of a government's consolidated revenue account or which are otherwise available to the government in the financing of its operations;
- (g) working capital funds.

While the above description of the general government universe does not differ in substance from that employed for some time in the compilation of financial data on governments, this description is now given a very much enlarged interpretation. Previously data on workmen's compensation boards were provided

Cette publication fait partie du système canadien des statistiques de la gestion financière des administrations publiques, qui a fait l'objet d'une récente publication de Statistique Canada, portant le n° 68-506F au catalogue.

Cette dernière publication décrit en détail l'historique, les objectifs, la couverture statistique, les concepts et le cadre de classification du système, et représente les résultats d'un examen exhaustif des statistiques de la gestion financière effectué par la Division des finances publiques.

Le système de la gestion financière est destiné à couvrir l'activité de toutes les administrations publiques au Canada. Le système tient compte de trois échelons d'administration publique: fédéral, provincial (ou territorial) et local. À l'échelon fédéral, on trouve le gouvernement du Canada et ses fonds et organismes spéciaux; à l'échelon provincial (ou territorial), les administrations publiques, fonds spéciaux et organismes des dix provinces et des deux territoires, et enfin au niveau local, on retrouve les administrations publiques et les organismes des municipalités, les conseils scolaires locaux et les commissions et conseils spéciaux.

L'univers de l'administration publique générale comprend toutes les activités des pouvoirs administratifs, sauf celles qui en sont exclues de façon explicite. Plus précisément, l'administration publique générale comprend:

- a) les ministères;
- b) les fonds administratifs, réglementaires et les fonds spéciaux dont les fonctions sont semblables à celles des ministères et qui peuvent être constitués en commissions, conseils, ou organismes. Dans ce groupe se trouvent les fonds quasi-fiduciaires dont les fonds sont à la disposition des administrations publiques. En font également partie les régimes publics d'assurance sociale, comme ceux relatifs à l'assurance-chômage, à l'indemnisation des accidents du travail et aux congés payés;
- c) les organismes ayant une activité "industrielle" ou "commerciale" pour répondre avant tout aux besoins des administrations publiques dont ils relèvent, et les organismes dont l'activité principale est l'acheminement de fonds d'un échelon de gouvernement à un autre ou entre des organismes à un même échelon, comme, par exemple, les organismes créés par des lois provinciales pour aider au financement des investissements des municipalités et des conseils scolaires;
- d) les établissements appartenant à des administrations publiques, comme ceux qui s'occupent de l'éducation, des services de la santé et du bien-être social, ou de l'administration de la justice. Dans cette catégorie entrent les écoles d'agriculture, les résidences pour personnes handicapées, les prisons, etc.;
- e) les régimes universels de pensions (Régimes de pensions du Canada et des rentes du Québec);
- f) les régimes de pensions de la Fonction publique non constitués en fiducie, c'est-à-dire des régimes dont les fonds forment une partie intégrante d'un compte de revenus consolidés publics, ou sont de toute autre manière à la disposition de l'administration publique pour le financement de ses activités;
- g) les fonds de roulement.

Bien que la description de l'univers de l'administration publique générale qui précède ne diffère pas en substance de celle utilisée depuis un certain temps pour le rassemblement de données financières relatives aux administrations publiques, cette description est maintenant interprétée de façon beaucoup plus large. Jusqu'ici, les données sur les commissions des

only to the extent of government payments to these boards. The operations of the Quebec pension plan were reflected only to the extent of government contributions as employers. After careful consideration it was concluded that, notwithstanding the special nature of these programs, they are an integral part of general government.

Heretofore the financial management series dealt with non-trusted public service pension plans at the provincial government level on a net basis, i.e., contributions to non-trusted plans were offset against pension payments or vice versa. Upon reassessment, it was concluded that the full operations of these plans are an integral part of general government. Moreover, under the revised approach to the financial management series, all data are presented on a gross basis. Consequently for non-trusted plans the offsetting of employee contributions against pension payments or vice versa has been discontinued. The only involvement of governments in trusted pension plans continues, as in the past, to be their expenditure on contributions as employers.

Certain government agencies are specifically precluded from enterprise status. These are entities engaged primarily in the channelling of funds from their own to other levels of government or among organizations at their own level of government and those engaging in industrial or commercial activities primarily to service the requirements of their own government.

There are other agencies which are dual capacity organizations in that they are enterprises carrying out enterprise-type operations, and also act in an administrative capacity on behalf of their parent government. An example of their type of body is a provincial liquor board which carries on commercial operations and in addition carries out, on behalf of the parent provincial government, the regulatory aspects of provincial liquor control. In such cases, the results of the commercial operations are included in the government enterprise series, while expenditure related to the performance of the administrative duties, and any revenue derived therefrom, are treated as general government transactions.

This publication covers the provincial/territorial level of the general government universe described above, and incorporates the changes in treatment given to non-trusted pension plans, Workmen's Compensation Boards and the Quebec Pension Plan referred to as well as other minor changes in treatment and coverage.

This report presents a statistical analysis of the estimated revenue and expenditure of provincial governments for the fiscal year ending March 31, 1977. Information was derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures by the respective provincial ministers of finance together with an estimate of the revenue and expenditure of special funds and agencies.

The terms "gross general revenue" and "gross general expenditure" as used in this publication cannot be compared with revenue and expenditure as appearing in the financial statements presented by provincial governments.

Because of variations in accounting and financial reporting systems used by the provinces, certain adjustments to provincial figures are necessary to achieve interprovincial comparability. The accuracy of the adjustments (which are presented in Tables 3 and 4) and also of the classification of revenue and

accidents du travail se limitaient aux versements de l'administration à ces commissions, et les activités du Régime des rentes du Québec n'étaient prises en compte que dans la mesure où elles concernaient les cotisations de l'État en sa qualité d'employeur. Après mûre réflexion, il a été décidé que la nature particulière de ces programmes ne les empêcherait pas de faire partie intégrante de l'administration publique générale.

Jusqu'à présent, les séries de la gestion financière traitaient les régimes de pensions des fonctions publiques provinciales non constitués en fiducie sur une base nette, c'est-à-dire qu'on portait les cotisations à un régime non constitué en fiducie en déduction des pensions, ou inversement. Après réévaluation, on a conclu que toutes les activités de ces régimes faisaient partie intégrante de l'administration publique générale. De plus, dans la nouvelle optique des séries de la gestion financière, toutes les données sont présentées sur une base brute. C'est pourquoi on a cessé de compenser entre elles les cotisations de l'employé et les pensions versées aux termes des régimes non établis en fiducie. De la participation des administrations publiques aux régimes de pensions établis en fiducie, on continue à ne retenir que leurs dépenses en leur qualité d'employeur.

Certains organismes publics ne sont jamais considérés comme des entreprises publiques. Il s'agit des entités dont l'activité principale consiste à acheminer des fonds à un autre niveau d'administration publique ou parmi des organismes appartenant au même échelon d'administration publique, et celles dont l'activité industrielle ou commerciale sert avant tout à satisfaire les besoins de l'administration publique dont elles relèvent.

Il existe des organismes dont les activités ont une nature double, en ce sens qu'il s'agit d'entreprises ayant des activités propres à une entreprise et agissant en même temps pour le compte de l'administration publique-mère dont elles relèvent. Une illustration de ce genre d'organisme est une régie provinciale des alcools qui d'une part a une activité de nature commerciale et d'autre part applique, pour le compte de l'administration publique-mère dont elle relève, les règlements relatifs à la régie des boissons alcooliques dans la province. Dans ce cas, les résultats de l'exploitation commerciale sont compris dans les séries des entreprises publiques, tandis que la dépense relative à l'exercice des pouvoirs "de l'organisme", et tout revenu à ce titre, sont considérés comme relevant de l'administration publique générale.

La présente publication est consacrée au niveau provincial et territorial de l'univers de l'administration générale décrit ci-dessus et elle tient compte des changements apportés à la classification des régimes de pensions non constitués en fiducie, des caisses d'indemnisation des accidents du travail et du Régime des rentes du Québec (voir ci-dessus) ainsi que d'autres modifications moins importantes de la classification et de la couverture.

On présente ici une analyse statistique des prévisions des revenus et des dépenses des administrations publiques provinciales pour l'année financière se terminant le 31 mars 1977. Les renseignements proviennent en premier lieu des budgets des dépenses et des exposés budgétaires présentés aux Parlements provinciaux par les ministres des finances, ainsi que les prévisions des revenus et des dépenses des fonds et organismes spéciaux.

Les "revenus généraux bruts" et les "dépenses générales brutes" présentés ici ne peuvent se comparer avec les revenus et les dépenses qui figurent dans les états financiers des administrations provinciales.

Étant donné que les systèmes comptables et les états financiers varient d'une province à l'autre, il est nécessaire d'apporter certains ajustements pour assurer la comparabilité interprovinciale. La précision des ajustements (présentés aux tableaux 3 et 4) et de la classification des revenus et des dépenses suivant les sources et les fonctions propres au

expenditure into the Financial Management System source and function structure depends upon the detail of available sources of information.

Provincial Estimates present financial transactions according to an established accounting framework, while the figures shown in this report are designed to provide totals which are basically consistent and uniform in nature as between provinces according to a statistical framework that differs in both scope and nature from the financial accounts of provincial governments. These statistics provide a basis, however, for intergovernmental comparisons having a greater degree of consistency than is possible through the use of the various Estimate documents.

It follows, therefore, that the difference between "general revenue" and "general expenditure" as used in this report does not reflect a budgetary surplus or deficit position of a government, but must be interpreted in accordance with the conceptual framework of this statistical series.

The following tables indicate the importance of revenue sources and expenditure functions in terms of their percentage of gross general revenue and expenditure for 1976-77.

système de la gestion financière dépend du détail que renferment les sources existantes de renseignements.

Le budget des dépenses des provinces présente les opérations financières dans un cadre comptable établi, alors que le présent bulletin vise à consigner des totaux fondamentalement homogènes et uniformes d'une province à l'autre, suivant un cadre statistique dont la partie et la nature diffèrent des comptes financiers des administrations publiques provinciales. Toutefois, ces statistiques se prêtent à des comparaisons intergouvernementales plus logiques que ne le permettraient les divers documents budgétaires.

Il s'ensuit donc que l'écart entre les "revenus généraux" et les "dépenses générales" au sens du présent bulletin ne représente pas l'excédent ou le déficit budgétaire d'une province, mais qu'il doit être interprété en tenant compte du cadre conceptuel de la présente série statistique.

Les tableaux suivants expriment l'importance en pourcentage pour 1976-77 des sources de revenus et des fonctions des dépenses par rapport aux revenus généraux bruts et aux dépenses générales brutes.

[illegible]

Sources de revenus exprimées en pourcentage des revenus prévisionnels généraux bruts pour l'année financière se terminant le 31 mars 1977

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N ^o
							Impôts:	
15.8	8.7	20.2	20.8	—	—	20.7	Impôts sur le revenu des particuliers	1
3.3	8.8	6.7	6.1	—	—	6.1	Impôts sur le revenu des sociétés	2
10.7	—	17.9	13.0	—	—	12.9	Taxes générales de vente	3
3.8	2.0	4.8	4.3	5.3	2.7	4.3	Taxes sur les carburants	4
0.8	0.4	0.8	1.1	0.7	0.2	1.1	Taxes sur le tabac	5
0.3	—	0.6	0.3	—	—	0.3	Taxes sur les biens transmis par décès, les successions et les dons.	6
—	1.7	3.5	2.6	1.2	—	2.6	Primes de services de santé	7
1.8	2.1	3.2	2.5	—	—	2.5	Impôts au titre de l'assurance sociale	8
—	—	—	1.5	—	—	1.4	Prélèvements au titre des régimes de pension universel	9
2.1	0.7	2.5	3.2	3.8	0.6	3.1	Autres impôts(2)	10
38.7	24.4	60.2	55.5	10.9	3.5	55.1	Total, impôts	11
21.6	50.8	5.3	8.1	0.4	0.1	8.1	Revenu au titre des ressources naturelles	12
1.5	1.2	1.7	2.3	2.6	0.5	2.3	Privileges, licences et permis	13
2.6	1.3	3.2	2.1	1.6	3.3	2.1	Vente de biens et services	14
							Revenus de placements:	
3.6	2.7	3.8	2.5	5.0	2.3	2.5	Bénéfices des régies des alcools	15
1.0	0.1	4.3	0.8	—	—	0.8	Autres entreprises	16
5.9	4.1	3.3	4.7	2.2	0.5	4.7	Intérêts et autres revenus de placements	17
10.4	6.9	11.4	8.1	7.0	2.8	8.1	Total, revenus de placements	18
							Autres revenus de sources propres:	
0.3	1.5	—	0.6	—	—	0.6	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
0.4	0.2	0.2	0.3	0.1	—	0.3	Autres	20
0.7	1.7	0.2	0.9	0.1	—	0.9	Total, autres revenus de sources propres	21
75.6	86.5	82.1	77.1	22.8	10.0	76.6	Total, revenus généraux bruts de sources propres	22
							Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
0.1	0.1	0.1	0.1	—	—	0.1	Subventions statutaires	23
0.1	0.5	0.1	0.1	1.2	0.1	0.1	Part de l'impôt sur le revenu des services privés d'utilité publique.	24
—	—	—	—	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
—	—	—	—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès ..	26
6.1	—	—	5.8	—	—	5.8	Péréquation	27
—	—	—	—	—	—	—	Programmes établis	28
—	—	—	—	—	—	—	Subventions en remplacement d'impôt	29
1.9	1.5	1.5	1.7	46.4	77.9	2.2	Autres(3)	30
8.2	2.1	1.7	7.8	47.6	78.0	8.3	Total, transferts de nature générale	31
							Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
							Transferts de l'administration publique fédérale:	
0.4	0.2	0.1	0.3	18.0	2.0	0.3	Transports et communications	32
8.5	7.1	8.8	7.6	6.7	5.1	7.6	Santé	33
2.8	2.3	4.3	3.6	2.0	2.8	3.5	Bien-être social	34
1.1	1.1	1.5	2.2	—	—	2.2	Education	35
—	—	0.1	0.1	—	—	0.1	Ressources naturelles	36
3.1	0.8	0.6	1.2	0.9	2.2	1.2	Autres fonctions	37
15.9	11.5	15.4	15.0	29.5	12.0	15.0	Total partiel	38
0.3	—	0.7	0.1	0.1	—	0.1	Transferts des administrations publiques locales et de leurs entreprises.	39
16.2	11.5	16.2	15.1	29.6	12.0	15.1	Total, transferts à usage précis	40
24.4	13.5	17.9	22.9	77.2	89.9	23.4	Total, transferts	41
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenus généraux bruts	42

[illegible]

Fonctions des dépenses en pourcentage des dépenses prévisionnelles générales brutes pour l'année financière se terminant le 31 mars 1977

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	No
5.9	7.5	5.7	8.0	30.5	5.5	Administration publique générale	1
2.8	3.8	4.1	10.0	4.6	3.6	Protection des personnes et des biens	2
10.3	7.1	8.3	22.4	3.5	8.0	Transports et communications	3
22.6	22.4	26.9	12.2	12.0	24.9	Santé	4
12.3	11.0	17.8	9.1	5.4	14.4	Bien-être social	5
21.4	22.9	17.5	19.0	18.4	23.9	Éducation	6
2.5	12.1	5.3	1.2	1.4	3.0	Ressources naturelles	7
8.6	3.4	1.9	1.8	4.8	2.7	Agriculture, commerce et industrie, et tourisme	8
0.9	0.8	0.2	0.2	4.0	1.0	Environnement	9
0.9	1.7	1.3	1.7	1.7	1.3	Loisirs et culture	10
0.1	0.3	0.2	—	—	0.3	Main-d'oeuvre, population active et immigration	11
3.6	0.6	5.3	6.3	7.5	1.5	Logement	12
1.5	0.5	0.6	5.7	5.8	1.1	Surveillance et mise en valeur des régions et des localités.	13
0.2	0.2	—	—	—	0.1	Établissements de recherches	14
1.3	1.6	2.4	1.7	—	2.8	Transferts de nature générale aux administrations publiques locales.	15
1.2	0.5	—	—	—	0.4	Transferts aux entreprises propres	16
4.0	3.5	2.5	0.9	0.3	5.7	Service de la dette	17
—	—	—	—	—	—	Autres	18
100.0	100.0	100.0	100.0	100.0	100.0	Dépenses générales brutes	19

Tax Changes by Province
Modifications fiscales par province

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes			
Newfoundland - Terre-Neuve.	<u>Personal income tax - Impôt sur le revenu des particuliers:</u> Rate is increased from 40% to 42% of federal basic tax - Le taux est porté de 40 % à 42 % de l'impôt fédéral de base.	July 1, 1976 - 1 ^{er} juillet 1976	Gain of \$4,000,000 in 1976-77 - Gain de \$4,000,000 en 1976-77.			
	<u>Corporation income tax - Impôt sur le revenu des sociétés:</u> Rate is increased from 13% to 14% of taxable income - Le taux est porté de 13 % à 14 % du revenu imposable.	January 1, 1976 - 1 ^{er} janvier 1976	Gain of \$1,300,000 in 1976-77 - Gain de \$1,300,000 en 1976-77.			
	<u>Retail sales tax - Taxe de vente au détail:</u> 1. Rate increased from 8% to 10% - Le taux est porté de 8 % à 10 %. 2. Minimum purchase subject to tax raised from 8¢ to 20¢ - L'exemption sur les menus articles est portée de 8c. à 20c. 3. All clothing exempted - Exonération pour tous les vêtements.	November 24, 1975 - 24 novembre 1975	Gain of \$7,000,000 in 1975-76 - Gain de \$7,000,000 en 1975-76.			
	<u>Motive and other fuel taxes - Taxe sur les carburants:</u> Rate on gasoline increased by 2¢ per gallon from 25¢ to 27¢ - Augmentation de 2c. du taux sur l'essence, de 25c. à 27c.	March 26, 1976 - 26 mars 1976	Gain of \$3,000,000 in 1976-77 - Gain de \$3,000,000 en 1976-77.			
	<u>Motor vehicle registration and driving permits - Permis et droits relatifs aux véhicules automobiles:</u> Annual rates are replaced by the following - Les taux annuels sont remplacés par l'échelle suivante:	November 24, 1975 - 24 novembre 1975	Gain of \$1,400,000 in 1975-76 - Gain de \$1,400,000 en 1975-76.			
	<table><tr><td>Registration - Immatriculation</td><td>Present rate - Taux actuel</td><td>New rate - Nouveau taux</td></tr></table>	Registration - Immatriculation	Present rate - Taux actuel	New rate - Nouveau taux		
	Registration - Immatriculation	Present rate - Taux actuel	New rate - Nouveau taux			
	Drivers Licenses - Permis de conduire	\$3.00	\$5.00			
	<u>Labrador cars - Poids de la voiture - Labrador:</u> Up to 3,000 lb. - Jusqu'à					
	3,000 liv	\$5.00	\$8.00			
3,001 - 4,000 lib. - liv	\$6.00	\$8.00				
4,001 lb. and over - et plus ..	\$7.00	\$11.00				
<u>Island cars - Poids de la voiture - Terre-Neuve:</u> Up to 2,000 lb. - Jusqu'à						
2,000 liv	\$19.00	\$30.00				
2,001 - 3,000 lib. - liv	\$21.00	\$30.00				
3,001 - 4,000 lib. - liv	\$23.00	\$30.00				
4,001 lb. and over - et plus ..	\$25.00	\$40.00				
Prince Edward Island - Île- du-Prince- Édouard.	<u>Retail sales tax - Taxe de vente au détail:</u> Insulating materials, storm doors and windows and alter- nate sources of energy such as wood stoves, solar heat- ing, windmills and water power are exempt - Exonéra- tion sur les matériaux isolants, les doubles portes et fenêtres et les sources d'énergie non pétrolières telles l'énergie solaire, éolienne et hydroélectrique ou les poêles à bois.					
	<u>Alcoholic beverage tax - Taxe sur les boissons alcooliques:</u> Vendors of alcoholic beverages will purchase tax free from the commission and collect the tax based on a per- glass selling price - Les vendeurs seront libérés de la taxe lors de l'achat par l'entremise de la régie et percevront la taxe sur chaque verre vendu.	May 3, 1976 - 3 mai 1976	Gain of \$400,000 in 1976-77 - Gain de \$400,000 en 1976-77.			
Nova Scotia - Nouvelle- Écosse.	<u>Corporation income tax - Impôt sur le revenu des sociétés:</u> Rate increased from 10% to 12% - Taux porté de 10 % à 12 %.	January 1, 1976 - 1 ^{er} janvier 1976	Gain of \$5,400,000 in 1976-77 - Gain de \$5,400,000 en 1976-77			

Tax Changes by Province - Continued

Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Nova Scotia - Concluded - Nouvelle- Écosse - fin.	<p><u>Retail sales tax - Taxe de vente au détail:</u> Rate is increased from 7% to 8% - Le taux est porté de 7 % à 8 %.</p> <p><u>Tobacco taxes - Taxe sur le tabac:</u> Rate is increased by 1/10 of 1¢ to 1/2 of 1¢ per cigarette - Augmentation de 1/10 de 1c. jusqu'à 1/2 de 1c par cigarette.</p> <p><u>Telephone and telecommunications tax - Taxe sur le téléphone et les télécommunications:</u> Rate is increased from 5¢ to 7¢ for each 50¢ toll charge or part thereof - Le taux est porté de 5c. à 7c. pour chaque appel tarifé de 50c. ou d'une fraction de cette somme.</p> <p><u>Insurance premiums taxes - Taxe sur les primes d'assurance:</u> Fire insurance premiums replaced by a tax of 3/4 of 1% on property insurance premiums - Les primes d'assurance incendie sont remplacées par une taxe de 0.75 % sur les primes.</p> <p><u>Motor vehicle registration and driving permits - Permis et droits relatifs aux véhicules automobiles:</u> Registration fees for passenger vehicles increased from \$1.00 to \$1.25 per 100 lb. of vehicle weight - Les frais d'immatriculation des voitures privées sont portés de \$1.00 à \$1.25 par 100 liv.</p>	<p>March 20, 1976 - 20 mars 1976</p> <p>March 20, 1976 - 20 mars 1976</p> <p>April 1, 1976 - 1^{er} avril 1976</p> <p>April 1, 1976 - 1^{er} avril 1976</p> <p>January 1, 1977 - 1^{er} janvier 1977</p>	<p>Gain of \$18,500,000 in 1976-77 - Gain de \$18,500,000 en 1976-77.</p> <p>Gain of \$1,850,000 in 1976-77 - Gain de \$1,850,000 en 1976-77.</p> <p></p> <p></p> <p>Gain of \$2,250,000 in 1976-77 - Gain de \$2,250,000 en 1976-77.</p>
New Brunswick - Nouveau- Brunswick.	No change - Aucune modification.		
Québec	<p><u>Corporation income tax - Impôt sur le revenu des sociétés:</u> 1. Rate applying to investment corporations, mutual fund corporations and non-resident owned investment corporations increased to 12% - Les taux s'appliquant aux sociétés de fonds mutuels et aux sociétés d'investissement appartenant à des non-résidents sont portés à 12 %.</p> <p>2. Capital gains on investment corporations and mutual fund corporations and half the capital gains of non-resident owned investment corporations are to be excluded from taxable income - Les gains en capital des sociétés d'investissements et de fonds mutuels et la moitié des gains en capital des sociétés d'investissement appartenant à des non-résidents sont exclues du revenu imposable.</p> <p>3. Conditions for admission to the preferential status of investment corporations changed to parallel conditions established by the federal government - Les conditions d'admission au statut préférentiel des sociétés d'investissement sont alignées sur celles du gouvernement fédéral.</p> <p><u>Succession duties - Impôt successoral:</u> Basic rates will be reduced by 20% - Les taux de base seront réduits de 20 %.</p> <p><u>Retail sales tax - Taxe de vente au détail:</u> 1. Exemption on industrial machinery is abolished - Abolition de l'exemption sur les machines industrielles.</p> <p>2. Abatement and compensation granted to manufacturers and mining companies in proportion to their sales outside the province are abolished - Abolition de l'abattement et de la compensation accordés aux fabricants et aux sociétés minières en proportion à leurs ventes à l'extérieur de la province.</p> <p>3. Production equipment mainly used for the production of moveable property for resale are exempted - Exonération de l'équipement de production utilisé surtout pour la production de biens mobiliers pour fins de revente.</p>	<p>May 12, 1976 - 12 mai 1976</p> <p>January 1, 1977 - 1^{er} janvier 1977</p> <p>May 12, 1976 - 12 mai 1976</p>	<p>Gain of \$3,000,000 in 1976-77 - Gain de \$3,000,000 en 1976-77.</p> <p>No estimate on loss available - Aucune estimation des pertes n'est disponible.</p> <p>Loss of \$5,000,000 in 1976-77 - Perte de \$5,000,000 en 1976-77.</p>

Tax Changes by Province -- Continued
Modifications fiscales par province -- suite

Province	Nature of change — Nature de la modification	Effective date — Date d'entrée en vigueur	Estimates of revenue gained or lost — Prévisions des gains ou pertes
Québec — Con- cluded — fin.	<p>4. Conditioning materials such as abrasives, chemical products, filtering and sifting products and electrodes used in the production of moveable property for resale are exempted — Exonération des matières de traitement tels les abrasifs, les produits chimiques, les produits filtrants et les électrodes utilisés dans la production de biens mobiliers pour fins de revente.</p> <p>5. Electricity and gas used as agents of production of moveable property for resale are exempted — Exonération de l'électricité et du gaz utilisés comme agents de production de biens mobiliers pour fins de revente.</p> <p>6. Compensation to vendors for collecting and remitting retail sales tax restricted to a maximum of \$1,000 per vendor per fiscal year — Compensation aux vendeurs pour la perception et le versement de la taxe de vente au détail limitée à un maximum de \$1,000 par vendeur par année financière.</p> <p><u>Tobacco taxes — Taxe sur le tabac:</u></p> <p>1. Rate is increased from 2/5 to 4/5 of 1c per cigarette — Le taux est porté de 2/5 à 4/5 de 1c. par cigarette.</p> <p>2. Rate on cigars above 10c each will be increased from 20% to 25% of retail price — Les taux sur les cigares de plus de 10c. sont portés de 20 % à 25 % du prix de détail.</p> <p>3. Rate on manufactured tobacco will increase from 20% to 25% of retail price — Le taux sur le tabac manufacturé est augmenté de 20 % à 25 % du prix de détail.</p> <p><u>Hospitalization and medical care premiums and payroll taxes — Primes d'assurance-hospitalisation et d'assurance-maladie et impôts sur la feuille de paie:</u></p> <p>Employer's contributions will increase from 0.8% to 1.5% of gross salaries. Employees' contributions to medicare increased from 0.8% to 1.5% of net income to a maximum of \$235 — La contribution de l'employeur à l'assurance-maladie est portée de 0.8 % à 1.5 %, du salaire brut, celle de l'employé, de 0.8 % à 1.5 % du revenu net jusqu'à concurrence de \$235.</p> <p><u>Other miscellaneous taxes — Divers autres impôts:</u></p> <p>Duty on transfer of immoveable property to non-residents for purposes other than development will be equal to 33% of the value of the immoveable — Les droits sur le transfert de biens immobiliers à un non-résident à des fins autres que le développement sont fixés à 33 % de la valeur du bien immobilier.</p>	<p>May 12, 1976 — 12 mai 1976</p> <p>June 1, 1976 — 1^{er} juin 1976</p> <p>May 12, 1976 — 12 mai 1976</p>	<p>Gain of \$90,000,000 in 1976-77 — Gain de \$90,000,000 en 1976-77.</p> <p>Gain of \$300,000,000 in 1976-77 — Gain de \$300,000,000 en 1976-77.</p> <p>Gain of \$2,000,000 in 1976-77 — Gain de \$2,000,000 en 1976-77.</p>
Ontario	<p><u>Corporation income tax — Impôt sur le revenu des sociétés:</u></p> <p>1. Rate for corporations eligible for the small business deduction will be reduced from 12% to 9% — Le taux pour les sociétés ayant droit à la déduction de petites entreprises est amené de 12 % à 9 %.</p> <p>2. Small business allowed to carry forward for one year unused credits up to a maximum of 3% of eligible income — Les petites entreprises sont autorisées à reporter le crédit fiscal inutilisé sur l'année suivante, jusqu'à concurrence de 3 % du revenu imposable.</p> <p>3. Non-Producing mining corporations on the paid-up capital tax will be allowed to deduct all deferred Canadian mining exploration and development expenses — Les sociétés minières non productives ont le droit de déduire les frais canadiens différés d'exploration et de développement du capital versé.</p> <p>4. Small business tax credit is withdrawn — Abolition du crédit fiscal des petites entreprises.</p> <p>5. The level of tax liability at which corporations are required to pay instalment payments has been increased from \$300 to \$2,000 — Le niveau d'obligation contributive auquel les sociétés doivent effectuer des paiements différés est porté de \$300 à \$2,000.</p>	<p>April 7, 1976 — 7 avril 1976</p> <p>April 7, 1976 — 7 avril 1976</p> <p>April 7, 1976 — 7 avril 1976</p> <p>April 7, 1976 — 7 avril 1976</p> <p>April 7, 1976 — 7 avril 1976</p>	<p>Loss of \$30,000,000 in 1976-77 — Perte de \$30,000,000 en 1976-77.</p> <p>Loss of \$8,000,000 in 1976-77 — Perte de \$8,000,000 en 1976-77.</p> <p>Loss of \$1,000,000 in 1976-77 — Perte de \$1,000,000 en 1976-77.</p> <p>Loss of \$2,000,000 in 1976-77 — Perte de \$2,000,000 en 1976-77.</p>

Tax Changes by Province - Continued

Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Ontario - Con- cluded - fin.	<p>6. Tax treatment on the disposal of cultural property amended to parallel federal provisions - L'impôt sur la vente de biens culturels est aligné sur les dispositions fédérales.</p> <p><u>Retail sales tax - Taxe de vente au détail:</u></p> <ol style="list-style-type: none"> 1. Exemption on prepared meals increased from \$4 to \$5 - L'exemption sur les repas préparés est portée de \$4 à \$5. 2. Exemption for thermal insulation materials used in existing residential units - Exonération pour les matériaux thermiques isolants utilisés dans des logements existants. 3. Reduction of tax base on mobile homes to put them on the same basis as onsite residential construction - Réduction de l'assiette fiscale des habitations mobiles au même niveau que l'assiette de la construction résidentielle sur place. <p><u>Tobacco taxes - Taxe sur le tabac:</u></p> <ol style="list-style-type: none"> 1. Rate on cigarettes increased from 0.46 to 0.71 of 1¢ each - Le taux sur les cigarettes est porté de 0.46 à 0.71 de 1c. la cigarette. 2. A collector is entitled to withhold the full amount of tax collected up to \$2 or 3% per return whichever is the greater up to a maximum of \$500 in each fiscal year - Le percepteur a le droit de conserver le montant total de la taxe perçue jusqu'à \$2 ou 3 % de l'entrée, au choix, jusqu'à concurrence de \$500 par année financière. <p><u>Insurance premium taxes - Taxe sur les primes d'assurance:</u></p> <p>Rate on insurance premiums taxes increased from 2% to 3% - Le taux sur les primes d'assurance est porté de 2 % à 3 %.</p> <p><u>Motor vehicle registration and driving permits - Permis et droits relatifs aux véhicules automobiles:</u></p> <p>Fees for drivers of uninsured motor vehicles increased from \$60 to \$100 annually - La cotisation des conducteurs de véhicules non assurés est portée de \$60 à \$100 par an.</p> <p><u>Hospitalization and medical care premiums and payroll taxes - Prime d'assurance-hospitalisation et d'assurance-maladie et impôts sur la feuille de paie:</u></p> <ol style="list-style-type: none"> 1. Premiums increased for singles from \$11 to \$16 per month and for families from \$22 to \$32 per month - Les primes pour les célibataires sont portées de \$11 à \$26 par mois et pour les familles de \$22 à \$32 par mois. 2. Extension of free coverage to include single persons with taxable incomes of less than \$1,534. and families with taxable income of \$2,000. or less - Extension de la couverture gratuite aux célibataires dont le revenu imposable ne dépasse pas \$1,534 et aux familles dont le revenu ne dépasse pas \$2,000. 	<p>April 7, 1976 - 7 avril 1976</p> <p>April 7, 1976 - 7 avril 1976</p> <p>April 7, 1976 - 7 avril 1976</p> <p>Dec. 1, 1976 - 1^{er} décembre 1976</p> <p>May 1, 1976 - 1^{er} mai 1976</p>	<p>Loss of \$12,000,000 in 1976-77 - Perte de \$12,000,000 en 1976-77.</p> <p>Gain of \$50,000,000 in 1976-77 - Gain de \$50,000,000 en 1976-77.</p> <p>Gain of \$20,000,000 in 1976-77 - Gain de \$20,000,000 en 1976-77.</p> <p>Gain of \$228,000,000 in 1976-77 - Gain de \$228,000,000 en 1976-77.</p>
Manitoba	<p><u>Personal income tax - Impôt sur le revenu des particuliers:</u></p> <ol style="list-style-type: none"> 1. Surtax of 20% will be levied on tax payable in excess of \$2,120 - Surtaxe de 20 % levée sur l'impôt exigible dépassant \$2,120. 2. Mineral holders will receive a rebate of any additional income tax paid due to the disallowance of provincial charges as a tax deduction for 1975 - Les détenteurs de valeurs minières recevront un dégrèvement sur tout impôt sur le revenu additionnel payé à la suite du rejet des charges provinciales comme déductions en 1975. <p><u>Corporation income tax - Impôt sur le revenu des sociétés:</u></p> <p>Surtax will be levied on large corporations equal to 2% of taxable profits. Small businesses are exempted - Une surtaxe de 2 % des bénéfices imposables des grandes sociétés sera levée. Les petites sociétés sont exclues.</p>		<p>Gain of \$5,400,000 in 1976-77 - Gain de \$5,400,000 en 1976-77.</p> <p>Gain of \$9,000,000 in 1976-77 - Gain de \$9,000,000 en 1976-77.</p>

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Manitoba - Concluded - fin.	<u>Capital tax - Impôt sur le capital:</u> 1. Rate will be equivalent to 1/5 of 1% on paid-up capital over \$100,000 - Le taux sera équivalent à 1/5 de 1 % du capital versé dépassant \$100,000.	July 1, 1976 - 1 ^{er} juillet 1976	Gain of \$6,500,000 in 1976-77 - Gain de \$6,500,000 en 1976-77.
	2. Co-operatives, credit unions, family farms and charitable corporations are exempted - Exonération des coopératives, des caisses d'épargne et de crédit, des oeuvres de charité et des fermes familiales.		
	<u>Retail sales tax - Taxes de vente au détail:</u> Exemption of railway rolling stock is abolished - Abolition de l'exemption pour le matériel roulant ferroviaire.	April 14, 1976 - 14 avril 1976	Gain of \$500,000 in 1976-77 - Gain de \$500,000.
	<u>Motive and other fuel taxes - Taxe sur les carburants:</u> 1. Rate on aviation fuel will be increased from 3c to 5c per gallon - Le taux sur le carburant d'avions est porté de 3c. à 5c. le gallon.	May 17, 1976 - 17 mai 1976	Gain of \$5,200,000 in 1976-77 - Gain de \$5,200,000 en 1976-77.
	2. Refund on diesel fuel used off-highway will be reduced from 16c to 11c per gallon - Le remboursement sur le carburant diesel utilisé à l'extérieur des grandes routes est réduit de 16c. à 11c. le gallon. 3. Rate on diesel fuel used in railway locomotives will be increased from 5c to 10c per gallon - Le taux sur le carburant diesel utilisé par les locomotives est porté de 5c. à 10c. le gallon. 4. Rate on bunker fuel will be increased to 2c per gallon and on fuel oil to 2 1/2c per gallon - Le taux sur le mazout de chauffe est porté à 2c. le gallon et sur le mazout, à 2.5c. le gallon.		
	<u>Tobacco taxes - Taxe sur le tabac:</u> 1. Rate will be increased from 3/5 to 4/5 of 1c per cigarette - Le taux est porté de 3/5 à 4/5 de 1c. par cigarette.	May 17, 1976 - 17 mai 1976	Gain of \$3,500,000 in 1976-77 - Gain de \$3,500,000 en 1976-77.
	2. Rates on cigars are as follows - Les taux sur les cigares sont les suivants: 6c or less, 2c each -- 6c. ou moins, 2c. chacun 7- 9c, 3c each - chacun 10-12c, 4c " " 13-15c, 5c " " 16-18c, 6c " " 19-21c, 7c " " 22-24c, 8c " " 25-30c, 10c " " 31-39c, 13c " " 40-48c, 16c " " 49 up, 20c each - 49c. et plus, 20c. chacun		
	3. Rate on other tobacco products increased from 3c to 4c per 1/2oz. unit - Le taux sur les autres produits du tabac est porté de 3c. à 4c. la demi-once.		
	<u>Motor vehicle registration and driving permits - Permis et droits relatifs aux véhicules automobiles:</u> 1. On passenger vehicles minimum fee will be increased to \$15 and the rate will be based on weight instead of wheelbase - Le montant minimum sur les véhicules privés est porté à \$15 et le taux est établi en fonction du poids plutôt que de l'empattement.	March 1, 1977 - 1 ^{er} mars 1977	Gain of \$4,400,000 in 1976-77 - Gain de \$4,400,000 en 1976-77.
	2. On commercial vehicles the registration fees will be increased by 10% - Les frais d'immatriculations des véhicules commerciaux sont augmentés de 10 %. 3. Slide-in camper units will be subject to licensing - Les caisses de camping avancées sur le toit feront l'objet d'un permis.		
Saskatchewan	<u>Personal income tax - Impôt sur le revenu des particuliers:</u> Surtax of 10% will be levied on provincial income tax in excess of \$1,500 Une surtaxe de 10 % sera levée sur l'impôt provincial dépassant \$1,500		Gain of \$4,000,000 in 1976-77 - Gain de \$4,000,000 en 1976-77.

Tax Changes by Province - Continued

Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Saskatchewan - Concluded - fin	<p><u>Gift tax - Taxe sur les dons:</u> Once-in-a-lifetime exemption of \$20,000 for owners of small businesses making a gift of real property to a child - Les propriétaires de petites entreprises peuvent se prévaloir une fois dans leur vie d'une déduction de \$20,000 sur le don de biens immeubles d'une petite entreprise à un enfant.</p> <p><u>Motive and other fuel taxes - Taxe sur les carburants:</u> 1. Rate on gasoline increased by 3¢ per gallon from 12¢ to 15¢ - Le taux sur l'essence est porté de 12c. à 15c. le gallon, soit une hausse de 3c. 2. Rate on diesel fuel increased by 5¢ per gallon from 16¢ to 21¢ - Le taux sur le carburant diesel est augmenté de 5c. le gallon, de 16c. à 21c.</p> <p><u>Tobacco tax - Taxe sur le tabac:</u> On cigarettes increased by 6¢ from 9¢ to 15¢ per pack-age of 25 - Hausse du taux de 6c. à 9c. par cigarettes ou 15c. par paquet de 25 cigarettes.</p>	<p>Jan. 1, 1976 - 1^{er} janvier 1976</p> <p>March 25, 1976 - 25 mars 1976</p> <p>March 25, 1976 - 25 mars 1976</p>	<p>Gain of \$11,600,000 in 1976-77 - Gain de \$11,600,000 en 1976-77.</p> <p>Gain of \$4,800,000 in 1976-77 - Gain de \$4,800,000 en 1976-77.</p>
Alberta	<p><u>Hospitalization and medical care premiums and payroll taxes - Primes d'assurance-hospitalisation et d'assurance-maladie et impôts sur la feuille de paie:</u> Premiums for medicare increased to \$76.80 for single persons and to \$153.60 for families - Les primes sont portées à \$76.80 pour les célibataires et \$153.60 pour les familles.</p>	<p>April 1, 1976 - 1^{er} avril 1976</p>	
British Columbia - Colombie- Britannique.	<p><u>Personal income tax - Impôt sur le revenu des particuliers:</u> Rate is increased from 30.5% to 32.5% of basic federal tax - Le taux est porté de 30.5 % à 32.5 % de l'impôt fédéral de base.</p> <p><u>Corporation income tax - Impôt sur le revenu des sociétés:</u> 1. Rate is increased from 13% to 15% of taxable income - Le taux est porté de 13 % à 15 % du revenu imposable. 2. Rate is increased from 10% to 12% of taxable income for small businesses - Le taux est porté de 10 % à 12 % du revenu imposable pour les petites entreprises.</p> <p><u>Retail sales tax - Taxe de vente au détail:</u> Social service tax increased from 5% to 7% - La taxe est portée de 5 % à 7 %.</p> <p><u>Tobacco tax - Taxe sur le tabac:</u> On cigarettes increased by 4¢ per package of 25 from 8¢ to 12¢ - La taxe sur le paquet de 25 cigarettes est augmentée de 4c. passant de 8c. à 12c.</p> <p><u>Hospitalization and medical care premiums and payroll taxes - Prime d'assurance-hospitalisation et d'assurance-maladie et impôts sur la feuille de paie:</u> Increase in monthly premiums for a single person from \$5 to \$7.50; for a family of two from \$10 to \$15 and for a family of three or more from \$12.50 to \$18.70 - Les primes sont portées de \$5 à \$7.50 pour les célibataires, de \$10 à \$15 pour les familles de deux personnes et de \$12.50 à \$18.75 pour les familles de trois personnes ou plus.</p>	<p>July 1, 1976 - 1^{er} juillet 1976</p> <p>Jan. 1, 1976 - 1^{er} janvier 1976</p> <p>March 27, 1976 - 27 mars 1976</p> <p>March 27, 1976 - 27 mars 1976</p> <p>July 1, 1976 - 1^{er} juillet 1976</p>	<p>Gain of \$23,500,000 in 1976-77 - Gain de \$23,500,000 en 1976-77.</p> <p>Gain of \$31,000,000 in 1976-77 - Gain de \$31,000,000 en 1976-77.</p> <p>Gain of \$200,000,000 in 1976-77 - Gain de \$200,000,000 en 1976-77.</p> <p>Gain of \$10,000,000 in 1976-77 - Gain de \$10,000,000 en 1976-77.</p> <p>Gain of \$40,000,000 in 1976-77 - Gain de \$40,000,000 en 1976-77.</p>
Yukon	<p><u>Tobacco tax - Taxe sur le tabac:</u> 1. Rate on cigarettes increased from 2/5 to 3/5 of 1¢ per cigarette - Le taux est porté de 2/5 à 3/5 de 1c. par cigarette.</p>	<p>April 1, 1976 - 1^{er} avril 1976</p>	

Tax Changes by Province - Concluded
Modifications fiscales par province - fin

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Yukon - Con- cluded - fin.	<p>2. Rates on cigars are as follows - Les taux pour les cigares sont remplacés par les suivants:</p> <p>5¢ or less, 1¢ - ou moins, 1c. 6-10, 2¢ 11-15, 3¢ 16-20, 4¢ 21-30, 6¢ 31-40, 8¢ over 40¢, 10¢ - Plus 40c., 10c.</p> <p>3. Rate on other tobacco products increased from 2¢ to 3¢ per 1/2 oz. or part thereof - Les taux pour les autres produits du tabac sont portés de 2c. à 3c. la demi-once ou fraction de demi-once.</p> <p><u>Alcoholic beverage tax - Taxe sur les boissons alcooliques:</u></p> <p>1. Rate on fortified wine increased from 45¢ to 80¢ on each bottle - Le taux sur les vins alcoolisés est porté de 45c. à 80c. la bouteille.</p> <p>2. Rate on spirits increased from 50¢ to 80¢ on each bottle - Le taux sur les spiritueux est porté de 50c. à 80c. le flacon.</p> <p><u>Insurance premium tax - Impôt sur les primes d'assurance:</u> Rate is equal to 2% on gross premiums receivable by an insurance company - Le taux est égal à 2 % des primes brutes reçues par la compagnie.</p>	<p>April 1, 1976 - 1^{er} avril 1976</p> <p>Jan. 1, 1976 - 1^{er} janvier 1976</p>	

ANALYSIS OF 1976-77 ESTIMATES

ANALYSE DES PRÉVISIONS DE 1976-77

Revenue

The gross general revenue of all provinces and territories for the fiscal year ending March 31, 1977 is estimated at \$38,336.2 million, an increase of \$6,258.1 million or 19.5% over the corresponding revised estimate for the fiscal year ended March 31, 1976. Of this increase \$3,891.3 million or 12.1 percentage points is accounted for by higher tax revenue, \$1,119.0 million or 3.5 percentage points by higher non-tax revenue from own sources, and \$1,247.9 million or 3.9 percentage points by increased transfer payments from other levels of government and their enterprises.

Tax revenue is expected to increase at a higher rate than in the previous year. This is attributed mainly to a substantial growth rate in general sales tax revenue resulting from higher tax rates in Newfoundland, Nova Scotia, Ontario and British Columbia. A significant increase in personal income tax is due largely to higher tax rates in British Columbia and higher employees' contribution for medicare in Quebec. Health insurance premiums were raised in Ontario, Alberta and British Columbia.

The large increase in non-tax revenue from own sources is due largely to higher oil and natural gas revenue in Alberta.

A significant part of the increase in transfer payments is the result of higher payments by the federal government to the provinces for social assistance, hospital and medical care.

The following table shows what increases or decreases are expected in the yields of the main revenue sources of the individual provinces in 1976-77, both in absolute and percentage terms:

Revenus

Les revenus généraux bruts de toutes les provinces et tous les territoires pour l'année financière se terminant le 31 mars 1977 sont estimés à \$38,336.2 soit une augmentation de \$6,258.1 millions ou 19.5 % par rapport aux prévisions rectifiées correspondantes de l'année financière terminée le 31 mars 1976. De cet accroissement \$3,891.3 ou 12.1 points de pourcentage proviennent de la croissance des revenus fiscaux, \$1,119.0 millions ou 3.5 points de pourcentage de l'augmentation des revenus non fiscaux de sources propres et \$1,247.9 millions ou 3.9 points de pourcentage de l'augmentation des transferts provenant d'autres niveaux de l'administration publique et de leurs entreprises.

Les revenus fiscaux devraient progresser à un rythme plus élevé que durant les années antérieures. La cause principale réside dans le fait qu'un taux de croissance plus prononcé est noté pour la taxe générale de vente surtout à cause d'une hausse des taux à Terre-Neuve, en Nouvelle-Écosse, en Ontario et en Colombie-Britannique. Une hausse significative de l'impôt sur le revenu des particuliers est due principalement à la hausse du taux en Colombie-Britannique et à la contribution des employés plus élevée à l'assurance-maladie du Québec. Une hausse des primes d'assurance-maladie est notée en Ontario, en Alberta et en Colombie-Britannique.

La forte hausse des revenus non fiscaux de sources propres est principalement le résultat de la croissance du pétrole et du gaz naturel en Alberta.

Une partie significative de l'augmentation des paiements de transferts est l'effet de la croissance des subventions versées par le gouvernement fédéral aux provinces dans le domaine de l'assistance publique de même que pour les soins médicaux et hospitaliers.

Dans le tableau suivant figurent les augmentations et les diminutions prévues pour les principales sources de revenu de chaque province en 1976-77, en chiffres absolus et en pourcentage:

Increase or Decrease in Provincial Revenue by Main Sources between 1975-76^x and 1976-1977

Hausse ou baisse des revenus provinciaux par ses principales sources entre 1975-76^x et 1976-77

		Personal income taxes — Impôts sur le revenu des parti- culiers	Corporation income taxes — Impôts sur le revenu des sociétés	General sales taxes — Taxes géné- rales de vente	Motive fuel taxes — Taxes sur les carbu- rants	Health insur- ance premiums — Primes de services de santé	Other taxes — Autres impôts	Non-tax revenue from own sources — Revenus non fiscaux de sources propres	Trans- fers — Trans- ferts	Gross general revenue — Revenus généraux bruts
Newfoundland — Terre-Neuve	\$'000,000	18.3	7.2	23.1	6.1	—	3.8	18.0	61.5	137.9
	%	20.1	48.8	18.8	17.8	—	14.2	14.6	15.2	16.9
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	0.7	0.7	2.7	0.4	—	1.9	3.3	20.4	30.1
	%	4.6	31.0	14.6	5.2	—	15.3	14.4	18.8	15.9
Nova Scotia — Nouvelle-Écosse	\$'000,000	20.5	5.2	27.7	2.4	—	8.0	12.1	62.1	138.1
	%	13.4	17.7	24.4	4.3	—	23.3	8.1	12.1	13.2
New Brunswick — Nouveau-Brunswick	\$'000,000	10.5	3.0	20.2	2.4	—	4.5	15.5	58.3	114.5
	%	8.3	13.3	18.3	5.0	—	6.6	14.6	13.2	12.4
Québec	\$'000,000	766.6	72.0	265.2	27.7	—	342.7	113.0	266.0	1,853.2
	%	29.1	15.4	21.7	6.5	—	26.4	9.1	12.7	19.7
Ontario	\$'000,000	387.5	— 42.4	596.9	30.0	226.0	154.1	296.9	406.1	2,055.1
	%	19.7	— 4.4	44.7	5.1	40.1	20.9	17.7	19.6	20.8
Manitoba	\$'000,000	25.2	19.6	24.9	10.7	—	21.3	62.6	53.5	217.7
	%	9.8	32.5	14.8	17.3	—	33.9	29.9	11.6	17.0
Saskatchewan	\$'000,000	3.4	— 7.4	25.0	16.1	—	17.0	18.4	66.0	138.5
	%	1.4	— 12.1	16.7	34.9	—	47.6	3.2	19.9	9.6
Alberta	\$'000,000	25.5	39.0	—	4.0	10.0	26.6	593.8	71.3	770.2
	%	7.2	11.5	—	4.8	15.6	24.6	28.6	14.0	21.8
British Columbia — Colombie-Britannique	\$'000,000	179.2	69.2	271.0	16.9	41.0	50.6	— 18.3	109.9	719.5
	%	28.1	34.2	60.0	9.6	41.4	21.1	— 2.0	18.0	21.7
Yukon	\$'000,000	—	—	—	0.5	0.4	0.9	0.2	21.2	22.9
	%	—	—	—	18.0	5.2	39.7	2.3	67.1	50.2
Northwest Territories — Territoires du Nord-Ouest ..	\$'000,000	—	—	—	0.3	—	0.1	2.4	51.4	54.0
	%	—	—	—	5.5	—	— 7.5	19.8	36.9	34.1
Total	\$'000,000	1,437.4	166.1	1,256.7	117.6	277.0	636.3	1,119.1	1,247.9	1,258.2
	%	22.2	7.6	34.0	7.7	38.1	24.0	15.8	16.2	19.5

Expenditure

The gross general expenditure of all provinces and territories for the fiscal year ending March 31, 1977 is estimated at \$38,602.3 million, an increase of \$4,155.2 million or 12.1% over the revised estimate for the previous fiscal year. Outlays on the education function are expected to rise by \$1,231.5 million or 3.6 percentage points of the overall expenditure increase. It is estimated that health expenditures will account for \$972.7 million or 2.8 percentage points of the increase, and also that social welfare service costs will grow by \$750.2 million or 2.2 percentage points. Debt charges are expected to rise by \$443.0 million or 1.3 percentage points and other expenditures to rise by \$780.3 million or 2.3 percentage points. It is anticipated transportation and communication expenditures will decrease by \$22.5 million or 0.1 percentage points.

The sustained increase in educational expenditures is explained by increased transfers by the provinces to both local school boards and post secondary institutions.

Health expenditures increased but at a slower rate than in previous years because of lower increases in hospital and medical care costs. Increases in the various forms of assistance payments to needy persons accounts for the rise in social welfare expenditures.

Interest on public debt continues to increase because of the growing borrowing requirements of certain provinces.

Transportation and communication expenditures are expected to decrease as certain provinces intend to cut back construction outlays on road systems.

The following table shows what changes are expected in outlays on the main expenditure functions of the individual provinces in 1976-77, both in absolute and percentage terms:

Dépenses

Les dépenses générales brutes de toutes les provinces et de tous les territoires pour l'année financière se terminant le 31 mars 1977 sont estimées à \$38,602.3 millions, soit une augmentation de \$4,155.2 millions ou 12.1 % par rapport aux prévisions rectifiées de l'année financière précédente. Dans le secteur de l'éducation, les dépenses augmentent de \$1,231.5 millions, soit 3.6 points de pourcentage de l'augmentation générale des dépenses. Des dépenses plus élevées pour la santé représentent \$972.7 millions ou 2.8 points de pourcentage de l'augmentation générale et le coût des services du bien-être social augmente de \$750.2 millions ou 2.2 points de pourcentage. Le service de la dette et les autres dépenses se sont accrues respectivement de \$443.0 ou 1.3 points de pourcentage et \$780.3 millions ou 2.3 points de pourcentage. Les dépenses dans le secteur des transports et communications baissent de \$22.5 millions ou 0.1 points de pourcentage.

La progression constante des dépenses pour l'éducation peut s'expliquer par des transferts toujours plus élevés aux commissions scolaires locales et aux institutions d'enseignement post-secondaire.

L'accroissement des dépenses dans le secteur de la santé s'est effectué à un rythme moins prononcé par rapport aux prévisions rectifiées de l'année financière précédente à cause d'une hausse plus modérée des coûts hospitaliers et des prestations d'assurance-maladie.

L'augmentation du service de la dette révèle les besoins croissants de capitaux pour certaines provinces.

Une baisse dans les dépenses du secteur des transports et communications s'explique par le fait que certaines provinces ont décidé de ralentir quelque peu le développement de leurs systèmes routiers.

Dans le tableau suivant figurent les variations prévues des dépenses par principales fonctions pour chaque province en 1976-77, en chiffres absolus et en pourcentage:

Increase or Decrease in Provincial Expenditure by Main Function between 1975-76^F and 1976-77
Hausse ou baisse des dépenses provinciales par ses principales fonctions entre 1975-76^F et 1976-77

		Education — Éducation	Health — Santé	Social welfare — Bien- être social	Transport- ation and communi- cations — Transports et communi- cations	Debt charges — Service de la dette	Other expenditures — Autres dépenses	Gross general expendi- tures — Dépenses générales brutes
Newfoundland — Terre-Neuve	\$'000,000	19.6	14.1	12.7	— 0.4	23.9	27.6	97.5
	%	8.1	7.5	15.0	— 0.4	24.3	13.6	10.5
Prince Edward Island — Île-du-Prince-Édouard	\$'000,000	6.0	5.2	2.2	— 0.5	1.8	18.9	33.6
	%	11.6	15.6	11.6	— 2.5	14.4	31.1	17.0
Nova Scotia — Nouvelle-Écosse	\$'000,000	41.6	32.2	11.9	— 4.8	12.8	25.9	119.5
	%	15.7	12.0	12.3	— 4.4	14.6	9.5	10.9
New Brunswick — Nouveau-Brunswick	\$'000,000	26.7	27.1	6.2	16.6	10.6	8.4	95.6
	%	9.3	13.2	5.2	14.1	18.6	3.8	9.5
Québec	\$'000,000	506.8	121.1	231.2	— 13.9	85.7	215.1	1,145.8
	%	19.7	4.8	14.9	— 1.6	20.2	10.1	11.3
Ontario	\$'000,000	417.2	401.7	261.4	7.7	226.1	147.2	1,461.3
	%	16.1	13.0	16.6	0.8	29.8	6.2	12.9
Manitoba	\$'000,000	22.0	77.4	64.3	9.5	27.6	59.8	260.6
	%	7.9	20.9	31.7	11.9	38.7	18.2	19.6
Saskatchewan	\$'000,000	53.9	39.3	11.5	16.5	2.8	44.5	168.5
	%	20.1	13.1	6.6	11.9	6.2	11.2	12.7
Alberta	\$'000,000	65.9	75.6	68.1	— 32.4	3.6	300.6	481.5
	%	8.8	10.5	21.1	— 11.4	3.0	34.4	15.7
British Columbia — Colombie-Britannique	\$'000,000	69.8	166.2	79.0	— 24.5	46.9	— 102.2	235.2
	%	11.0	18.1	12.4	— 6.8	87.7	— 8.6	6.2
Yukon	\$'000,000	1.7	2.7	— 0.7	2.1	—	5.3	11.0
	%	15.6	50.8	— 10.5	16.6	— 7.5	29.0	20.3
Northwest Territories — Territoires du Nord-Ouest ..	\$'000,000	0.5	10.0	2.4	1.6	— 0.1	29.3	43.7
	%	1.3	68.6	27.5	28.8	— 10.0	31.1	27.1
Total	\$'000,000	1,231.5	972.7	750.2	— 22.5	443.0	780.3	4,155.2
	%	15.4	11.3	15.6	— 0.7	25.4	9.6	12.1

PRESENT FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS

Sharing of tax fields - Under the arrangements which prevailed between 1962 and 1972, the federal government partially withdrew from the income and estate tax fields to allow for the imposition of corresponding provincial levies.(1) The mechanism used in the process consisted in abating by a given percentage, federal tax otherwise payable, thus making it possible for the province to impose corresponding taxes equal to or somewhat higher than the abatement provided. Under the present arrangements, the abatement mechanism has largely been abandoned as far as personal income tax is concerned. In this field, it exists only to help provide fiscal compensation to Quebec for having assumed full responsibility for programs which, in the other provinces, are financed partially or entirely by the federal government; the Quebec abatement is equal to 24 percentage points of the federal personal income tax. In the other provinces, provincial personal income tax is expressed as a percentage of federal personal income tax, but there is no abatement of the federal levy.(1) Under the present fiscal arrangements, the federal government maintains the abatement which prevailed between 1967 and 1972 in the field of corporation income tax to facilitate the imposition of corresponding provincial levies. Thus, federal corporation income tax rates continue to be subject to an abatement of 10% in all provinces. The 1972-1977 arrangements also maintain the situation that prevailed from 1967-1972 with regard to the sharing of federal income tax on publicly owned power utilities and 95% of this revenue continues to be remitted to the provinces. A new feature of the new arrangements is that tax-sharing has been extended to the taxation of the undistributed profits of corporations; 20% of the federal receipts from this source is turned over to the provinces.

The new arrangements became operative on April 1, 1972 and will run until March 31, 1977. As part of these arrangements, the federal government has entered into tax collection agreements under which it collects the provincial personal income taxes for all provinces except Quebec, the provincial corporation income taxes for all provinces except Ontario and Quebec, the provincial gift taxes for all provinces except Quebec and Alberta, and the provincial succession duties for the four Maritime Provinces and for Manitoba and Saskatchewan.(2)

Equalization - The equalization formula for 1967-1972 took into account 16 provincial income sources. The Federal-Provincial Fiscal Arrangements Act of 1972 raised this number to 19. Further amendments added another source of income - municipal taxes imposed for school purposes. In response to different changes in oil and natural gas taxation in recent years, the Act was again amended, increasing from four to six for 1973-1977 the number of income sources related to oil and natural gas.

ARRANGEMENTS FISCAUX ENTRE LE GOUVERNEMENT
FÉDÉRAL ET LES PROVINCES

Partage du champ d'imposition - En vertu des arrangements qui étaient en vigueur entre 1962 et 1972, le gouvernement fédéral s'est retiré partiellement des domaines de l'impôt sur le revenu et sur les biens transmis par décès afin de permettre aux provinces de percevoir des impôts dans ces domaines(1). Cela a été réalisé par voie de dégrèvements à un taux donné sur l'impôt fédéral autrement exigible, ce qui permettait aux provinces de percevoir un impôt égal ou quelque peu supérieur au dégrèvement accordé. En vertu des arrangements actuels, la méthode du dégrèvement a été presque entièrement abandonnée en matière d'impôt sur le revenu des particuliers. Dans ce domaine, le dégrèvement n'existe plus que dans le but de fournir une compensation financière au Québec qui a la pleine responsabilité des programmes partiellement ou entièrement financés par le gouvernement fédéral dans les autres provinces; le dégrèvement du Québec équivaut à 24 points de pourcentage de l'impôt fédéral sur le revenu des particuliers. Dans les autres provinces, l'impôt provincial sur le revenu des particuliers est exprimé en pourcentage de l'impôt fédéral sur le revenu des particuliers mais il n'y a aucun dégrèvement de l'impôt fédéral(1). En vertu des arrangements fiscaux actuels, le gouvernement fédéral maintient le dégrèvement qui était en vigueur entre 1967 et 1972 dans le domaine de l'impôt sur le revenu des sociétés afin de faciliter aux provinces la perception des impôts. Par conséquent, les taux de l'impôt fédéral sur le revenu des sociétés continuent d'être assujettis à un dégrèvement de 10 % dans toutes les provinces. Les arrangements de 1972-1977 maintiennent également en vigueur les conditions de 1967-1972 en ce qui concerne le partage de l'impôt fédéral sur le revenu des services publics d'électricité, dont 95 % des recettes continuent à être reversées aux provinces. Parmi les nouvelles clauses des derniers arrangements, mentionnons que le partage de l'impôt a été étendu à l'imposition des bénéfices non répartis des sociétés, 20 % des recettes fédérales provenant de cette source sont reversées aux provinces.

Les nouveaux arrangements sont entrés en vigueur le 1^{er} avril 1972 et le demeureront jusqu'au 31 mars 1977. Ces arrangements prévoient que le gouvernement fédéral collectera l'impôt provincial sur le revenu des particuliers pour le compte de toutes les provinces sauf le Québec, l'impôt provincial sur le revenu des sociétés pour le compte de toutes les provinces sauf l'Ontario et le Québec, l'impôt provincial sur les dons pour le compte de toutes les provinces sauf le Québec et l'Alberta et les droits successoraux provinciaux pour le compte des quatre provinces maritimes, du Manitoba et de la Saskatchewan(2).

Péréquation - La formule de péréquation, pour la période 1967-1972, tenait compte de 16 sources de revenu provincial. La loi de 1972 sur les arrangements fiscaux entre le gouvernement fédéral et les provinces porta ce nombre à 19. Par suite de modifications, une vingtième source de revenu fut introduite; les taxes municipales imposées par les écoles locales. En réponse à différents changements qui ont pris place ces dernières années concernant la taxation du pétrole et du gaz naturel, certaines modifications furent apportées à la loi. Ainsi, l'on porta de quatre à six le nombre de source se rapportant aux revenus provenant du pétrole et du gaz naturel pour la période 1973-1977.

- (1) The federal government also remitted to the provinces without succession duties, 75% of the estate tax collections in respect of decedents domiciled in those provinces. Under the federal tax reform which took effect on January 1, 1972, the rates of federal personal income tax were adjusted to take account of a provincial tax at the rate of 30.5% in all provinces.
- (2) Alberta does not impose gift taxes or succession duties.

- (1) Le gouvernement fédéral a également reversé aux provinces qui ne percevaient pas de droits successoraux 75 % de l'impôt prélevé sur les biens des personnes décédées qui demeuraient dans ces provinces. La révision de l'impôt fédéral, entrée en vigueur le 1^{er} janvier 1972, comporte un ajustement des taux de l'impôt fédéral sur le revenu des particuliers destiné à tenir compte dans toutes les provinces d'un taux d'impôt provincial de 30.5 %.
- (2) L'Alberta ne perçoit pas d'impôt sur les dons ni de droits sur les successions.

For each income source, a base was chosen which is as close as possible to the actual base of the income source in all provinces. The percentage of the total base attributed to a particular province was to be calculated along with the percentage of the population in that province. The difference between the percentage of the population and the percentage of the base multiplied by the total income in all provinces from a particular source gives the equalization payment for the income source in the province. The total equalization for the province was the sum of the payments for each income source.

In two cases, the actual income was replaced by the average value. A five-year average of estate taxes (1967-1972) and a three-year average of sales of Crown leases and reservations on oil and natural gas lands revenues were used in lieu of actual revenues from these sources.

Stabilization - The federal government, by this stabilization formula, guarantees the provinces in which revenue drop below those received for the preceding year, a contribution intended to make up for the difference between the potential revenue of the latter year, based on the tax rates and structure of the preceding year, and the actual revenue. Total net general revenues of provinces, including equalization and other unconditional grants from the federal government, were used to determine payments.

Guaranteed Provincial Tax Revenues

The new Federal-Provincial Fiscal Arrangements Act provides for a five-year guarantee (1972-1977) against potential loss as regards to fiscal revenues from corporate and personal income tax. To be eligible, provinces will have to bring their income tax acts in line with the federal act and will have to levy a provincial income tax at a rate giving them an income equivalent to what they would have obtained if under the rate of the former law.

EXPLANATORY COMMENTS

Tables 1 and 2 - Estimated Gross General Revenue and Expenditure

These tables combine the capital and current revenue and expenditure transactions of provincial and territorial government departments and of certain administrative or special funds, the operations of which are accounted for separately by provincial and territorial governments, but which perform functions generally related to the activities of government.

For more detailed information on the revenue and expenditure classifications which appear in the various tables of this publication, the reader is referred to the occasional publication The Canadian System of Government Financial Management Statistics (Catalogue 68-506).

Table 1 shows "gross" general revenue by source while Table 2 shows "gross" general expenditure by function.

Pour chacune de ces sources de revenu, on a choisi une assiette qui se rapproche le plus possible de l'assiette effective qui la caractérise dans toutes les provinces. Le taux proportionnel attribué à chaque province par rapport à l'assiette totale doit être calculé en fonction du pourcentage qui s'applique à l'ensemble de la population de la province en question. La différence entre le pourcentage de la population et le pourcentage par rapport à l'assiette, multiplié par l'ensemble des revenus de toutes les provinces pour une source donnée, fixe le montant du versement de péréquation revenant à la province pour la source de revenu en question. La somme des paiements qui s'applique à toutes les sources de revenu constitue le versement total de péréquation pour la province.

Dans deux cas, le revenu moyen remplace le revenu effectif, c'est-à-dire que l'on prend une moyenne de cinq ans des impôts sur les biens transmis par décès (1967-1972) et une moyenne de trois ans du produit des cessions des concessions de la Couronne et des droits de réserve sur les terrains contenant du pétrole et du gaz naturel au lieu des revenus réels produits par ces sources.

Stabilisation - Par cette formule de stabilisation, le gouvernement fédéral garantit aux provinces dont les revenus fléchissent en dessous de ceux reçus pour l'année précédente, une subvention pour combler l'écart entre les revenus potentiels de la seconde année, basée sur le taux et la structure des impôts de l'année précédente, et les revenus réels. Pour déterminer les paiements, on fait appel aux revenus généraux nets des provinces, à l'inclusion de la péréquation et de toutes les subventions inconditionnelles du gouvernement fédéral.

Garantie des revenus fiscaux provinciaux

La nouvelle Loi sur les arrangements fiscaux prévoit une garantie d'une durée de cinq ans (1972-1977) contre toute perte possible quant aux revenus fiscaux provenant des impôts sur le revenu des sociétés et des particuliers. Pour être éligible à cette clause, les provinces devront modifier leurs lois de l'impôt sur le revenu pour qu'elles correspondent à la loi fédérale et devront imposer un taux provincial d'impôt assurant un revenu équivalent à celui qui aurait été produit en utilisant le taux en vigueur sous l'ancienne loi.

TEXTE EXPLICATIF

Tableaux 1 et 2 - Revenus prévisionnels généraux bruts et dépenses prévisionnelles générales brutes

Ces tableaux comprennent l'ensemble des revenus de nature capitale et de nature courante des ministères provinciaux et territoriaux et de certains fonds administratifs ou spéciaux dont les opérations sont prises en compte séparément par les administrations provinciales et territoriales mais dont les fonctions sont généralement reliées aux activités de l'administration publique.

Pour plus de détails sur le classement des revenus et des dépenses qui figurent dans les tableaux du présent bulletin, le lecteur est prié de consulter la publication qui lui fait pendant et qui s'intitule; Le système canadien des statistiques de la gestion financière des administrations publiques (n° 68-506F au catalogue).

Le tableau 1 représente les revenus généraux "bruts" par source tandis que le tableau 2 représente les dépenses générales "brutes" par fonction.

Tables 3 and 4 — Reconciliation of Provincial Estimated Revenue and Expenditure with Estimated Gross General Revenue and Expenditure

In order to achieve a measure of interprovincial comparability certain adjustments have been made. These tables are included to explain the difference between current revenue and expenditure as presented in provincial and territorial estimates and budget speeches and gross general revenue and gross general expenditure appearing in this publication.

Table 5 — Economic Classification of Estimated Gross General Revenue

This table classifies the estimated gross general revenue as presented in Table 1 by source as understood for purposes of the System of National Accounts. The economic sources of government revenue used in the system are direct and indirect taxes, transfers from persons, business and other levels of government, and investment income. For further information on these sources please refer to publication 68-207 Provincial Government Finance — Revenue and Expenditure.

Table 6 — Economic Classification of Estimated Gross General Expenditure

This table classifies the estimated gross general expenditure as presented in Table 2 by economic object as understood for purposes of the System of National Accounts. The economic objects of government expenditure used in the system are goods and services, (including salaries and wages) and transfers to persons, business and other levels of government. For further information on these objects, please refer to publication 68-207 Provincial Government Finance — Revenue and Expenditure.

Table 7 — Historical Summary of Gross General Revenue and Expenditure

This table presents estimated data for the current year, revised estimates for the previous year and actual data for three years on gross general revenue by source and gross general expenditure by function for each province and territory and at Canada total.

Estimated data are obtained from the present publication and supplementary information, while actual amounts are to be found in the publication entitled Provincial Government Finance — Revenue and Expenditure (Catalogue 68-207).

Tax Credits

In 1973-74, the Financial Management Series treated tax credits deducted from income tax as expenditure on housing. This position was revised in 1974-75: the function Social Welfare, sub-function tax credits and rebates now includes property tax, sales tax and pensioner credits deducted from income tax. This sub-function also includes subsidies in reduction of property taxes.

Tableaux 3 et 4 — Rapprochement des revenus prévisionnels généraux bruts et des dépenses prévisionnelles générales brutes avec les revenus et les dépenses prévisionnels provinciaux

Afin de pouvoir comparer les provinces, il a fallu procéder à certains ajustements. Ces tableaux illustrent la différence entre les revenus et les dépenses courantes figurant dans les estimations provinciales et territoriales et les discours du budget et les revenus généraux bruts et les dépenses générales brutes de la présente publication.

Tableau 5 — Classification économique des revenus prévisionnels généraux bruts

Ce tableau classe les prévisions de revenus généraux bruts tel que présentés au tableau 1, d'après la source, selon la comptabilité nationale. Les sources économiques des revenus gouvernementaux utilisées dans la comptabilité nationale sont les impôts directs et indirects, les transferts provenant des particuliers, des entreprises et des autres niveaux de l'administration publique et les revenus de placements. Pour plus de détails sur ces sources, on peut consulter le bulletin intitulé: Finances publiques provinciales — Revenus et dépenses (n° 68-207F au catalogue).

Tableau 6 — Classification économique des dépenses prévisionnelles générales brutes

Ce tableau classe les prévisions des dépenses générales brutes présentées au tableau 2, par poste économique, selon la comptabilité nationale. Les postes des dépenses de l'État utilisés dans la comptabilité nationale sont les biens et services, (y compris les rémunérations), et les transferts aux particuliers, aux entreprises et aux autres niveaux de l'administration publique. Pour plus de détails sur ces postes on peut consulter le bulletin intitulé: Finances publiques provinciales — Revenus et dépenses (n° 68-207 au catalogue).

Tableau 7 — Sommaire chronologique des revenus et des dépenses généraux bruts

Ce tableau regroupe les données estimatives pour l'année courante, les prévisions révisées pour l'année précédente et les données réelles pour trois années en ce qui concerne les revenus généraux bruts par source et les dépenses générales brutes par fonction, par province et par territoire et pour l'ensemble du Canada.

Les estimations proviennent de la présente publication et d'information supplémentaire, tandis que les données réelles sont extraites de la publication intitulée: Les finances publiques provinciales — Revenus et dépenses (n° 68-207 au catalogue).

Les crédits d'impôts

En 1973-74, la série de la Gestion financière traitait provisoirement les crédits d'impôt sur le revenu comme une dépense sur le logement. Cette position a été révisée pour 1974-75: les crédits d'impôt sur le revenu en regard de l'impôt foncier, de la taxe de vente et les crédits auxquels ont droit les personnes âgées sont regroupés sous la fonction Bien-être, sous-fonction crédits et réductions d'impôt. Cette sous-fonction comprend également les subventions aux fins d'alléger la fardeau de l'impôt foncier.

Established Programs Act

Previously, the payments received under the Established Programs Act (Interim Arrangements) were treated as general purpose transfers. They are now treated as specific purpose transfers received for health and social welfare. They consist of operating cost adjustments (health \$-26,100; social welfare \$352,900), in addition to the 16% abatement for the hospital insurance program (representing \$740,650) and the 5% abatement for the welfare program (representing \$220,000).

La loi sur les programmes établis

Les paiements versés en vertu de la loi sur les programmes établis (Arrangements provisoires) étaient traités auparavant comme des transferts de nature générale. Ils sont maintenant considérés comme des transferts à usage précis reçus pour la santé et le bien-être social. Ils consistent en des ajustements du coût d'opération (santé \$-26,100; bien-être social \$352,900), en plus de 16 % d'abattement fiscal pour le programme d'assurance-hospitalisation (représentant \$740,650) et du 5 % d'abattement fiscal pour le programme de bien-être (représentant \$220,000).

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Estimated Gross General Revenue for Fiscal Year Ending March 31, 1977

No.	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
	Taxes:							
1	Personal income taxes	109.0	16.9	173.9	137.8	3,401.6(1)	2,350.0	282.4
2	Corporation income taxes	22.1	3.0	34.6	26.0	540.0	929.0	79.8
3	General sales taxes	145.9	21.2	141.3	130.4	1,486.3	1,932.7	192.3
4	Motive fuel taxes	40.2	8.9	58.8	50.5	457.3	615.0	72.5
5	Tobacco taxes	11.3	1.9	11.4	7.4	170.8	152.0	18.8
6	Taxes on estates, successions and gifts	0.6	—	0.1	0.8	25.0	64.2	7.5
7	Health insurance premiums	—	—	—	—	—	790.0	—
8	Social insurance levies	11.0	1.8	22.6	18.2	263.0	365.0	26.5
9	Universal pension plan levies	—	—	—	—	555.8	—	—
10	Other taxes(2)	7.3	10.8	8.5	46.6	626.4	308.7	31.1
11	Total, taxes	347.4	64.5	451.3	417.6	7,526.2	7,506.7	711.0
12	Natural resource revenue	12.2	0.2	6.1	15.6	109.8	171.2	31.3
13	Privileges, licences and permits	27.8	2.9	26.1	22.5	248.8	387.0	35.7
14	Sales of goods and services	37.8	8.5	27.3	19.9	164.3	253.8	54.0
	Return on investments:							
15	Liquor board profits	17.7	6.2	46.6	35.8	170.0	301.6	59.6
16	Other enterprises	—	—	—	—	60.0	60.0	—
17	Interest and other returns on investments	31.1	7.7	54.2	18.7	498.7	688.3	88.5
18	Total, return on investments	48.8	13.9	100.8	54.4	728.7	1,050.0	148.1
	Other revenue from own sources:							
19	Contributions to non-trusteed public service and teachers' pension plans	12.2	—	0.1	6.8	85.0	52.7	—
20	Other	1.7	0.4	2.1	1.8	21.5	55.0	3.2
21	Total, other revenue from own sources	13.9	0.4	2.2	8.6	106.5	107.7	3.2
22	Total, gross general revenue from own sources ...	488.0	90.4	613.8	538.7	8,884.3	9,476.4	983.3
	General purpose transfers from the federal government and its enterprises:							
23	Statutory subsidies	9.7	0.7	2.2	1.8	4.5	5.5	2.2
24	Share of federal income tax on privately owned public power utilities	1.8	0.4	—	—	3.0	7.0	1.2
25	Share of federal tax on corporation undistributed income	0.4	—	0.3	0.4	4.4	6.5	0.8
26	Share of federal estate tax	—	—	—	—	— 1.0	—	—
27	Equalization	234.4	56.4	297.3	229.1	1,145.3	—	165.0
28	Established programs	—	—	—	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—	—	—
30	Other(3)	13.5	2.1	16.0	21.0	30.7	371.0	51.0
31	Total, general purpose transfers	259.8	59.6	315.7	252.2	1,186.9	390.1	220.1
	Specific purpose transfers from other levels of government and their enterprises:							
	From the federal government:							
32	Transportation and communications	24.3	3.2	12.8	19.0	24.4	3.7	3.5
33	Health	87.1	16.3	129.2	112.0	245.2	1,332.9	180.5
34	Social welfare	41.7	10.2	41.8	55.8	353.8	471.3	59.1
35	Education	7.3	1.4	28.0	8.4	406.5	222.1	27.5
36	Natural resources	24.4	0.1	3.6	11.9	8.4	0.7	1.0
37	Other functions	20.5	37.9	43.1	38.7	133.2	55.4	18.6
38	Sub-total	205.2	69.1	258.6	245.9	1,171.4	2,086.0	290.1
39	From local governments and their enterprises	—	—	0.3	2.3	—	1.0	2.6
40	Total, specific purpose transfers	205.2	69.1	258.9	248.2	1,171.4	2,087.0	292.7
41	Total, transfers	465.0	128.7	574.6	500.4	2,358.3	2,477.1	512.8
42	Gross general revenue	953.0	219.1	1,188.4	1,039.1	11,242.6	11,953.5	1,496.1

(1) Includes \$351.6 million which is the estimated 1976-77 revenue from the tax paid by individuals towards medicare.

(2) Includes payroll tax; taxes on insurance premiums — Fire and general; other taxes on corporations and businesses; real property taxes; alcoholic beverage taxes; taxes on amusements and admissions to places of entertainment; taxes on other commodities and services; other taxes.

(3) Represents tax revenue guarantee (all provinces), Canada Student Loans (Que.), Youth Allowances (Que.), subsidies and special compensation in lieu of imposing certain taxes (Yukon and N.W.T.).

TABEAU 1. Revenus prévisionnels généraux bruts; pour l'année financière se terminant le 31 mars 1977

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N ^o
millions of dollars — millions de dollars								
256.4	377.5	815.9	7,921.4	—	—	7,921.4	Impôts:	
54.0	379.0	271.5	2,339.0	—	—	2,339.0	Impôts sur le revenu des particuliers	1
174.9	—	722.4	4,958.8	—	—	4,947.4	Impôts sur le revenu des sociétés	2
62.1	88.0	191.8	1,645.1	3.6	5.7	1,654.4	Taxes générales de vente	3
13.2	16.3	32.1	423.8	0.5	—	435.7	Taxes sur les carburants	4
5.0	—	26.0	129.2	—	—	129.2	Taxes sur le tabac	5
—	74.0	140.0	1,004.0	0.8	—	1,004.8	Taxes sur les biens transmis par décès, les successions et les dons.	6
30.0	90.0	130.0	958.1	—	—	958.1	Primes de services de santé	7
—	—	—	555.8	—	—	555.8	Impôts au titre de l'assurance sociale	8
34.4	28.4	101.8	1,204.0	2.6	1.2	1,207.8	Prélèvements au titre des régimes de pension universel	9
630.0	1,053.3	2,431.6	21,139.6	7.5	7.0	21,154.1	Autres impôts(2)	10
350.9	2,186.8	212.4	3,096.5	0.3	0.2	3,097.0	Total, impôts	11
24.6	52.6	67.1	895.1	1.8	1.0	897.9	Revenu au titre des ressources naturelles	12
42.9	54.9	130.6	794.0	1.1	7.0	802.1	Privilèges, licences et permis	13
57.8	114.2	152.4	961.9	3.4	4.9	970.2	Vente de biens et services	14
15.8	6.2	175.0	317.0	—	—	317.0	Revenus de placements:	
95.6	179.4	135.1	1,797.3	1.5	1.1	1,799.9	Bénéfices des régies des alcools	15
169.2	299.9	462.5	3,076.3	4.8	6.0	3,087.1	Autres entreprises	16
5.6	64.1	—	226.5	—	—	226.5	Intérêts et autres revenus de placements	17
6.4	8.2	10.0	110.3	0.1	0.1	110.5	Total, revenus de placements	18
12.0	72.3	10.0	336.8	0.1	0.1	336.9	Autres revenus de sources propres:	
1,229.6	3,719.8	3,314.2	29,338.3	15.6	21.3	29,375.2	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
2.1	3.2	2.1	34.0	—	—	34.0	Autres	20
1.2	20.0	2.1	36.7	0.8	0.1	37.6	Total, autres revenus de sources propres	21
0.8	1.4	2.0	17.0	—	—	17.0	Total, revenus généraux bruts de sources propres	22
—	—	—	— 1.0	—	—	— 1.0	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
98.9	—	—	2,226.4	—	—	2,226.4	Subventions statutaires	23
—	—	—	—	—	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
30.4	64.0	60.0	659.7	31.8	165.3	856.8	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
133.3	88.6	67.9	2,974.4	32.6	165.4	3,172.4	Part de l'impôt fédéral sur les biens transmis par décès ..	26
7.2	6.6	2.0	106.7	12.3	4.1	123.1	Péréquation	27
137.7	305.4	353.2	2,899.5	4.6	10.8	2,914.9	Programmes établis	28
46.3	98.6	175.0	1,353.6	1.4	6.0	1,361.0	Subventions en remplacement d'impôt	29
17.5	49.0	62.0	829.7	—	—	829.7	Autres(3)	30
0.2	—	5.5	55.8	—	—	55.8	Total, transferts de nature générale	31
50.3	33.1	25.8	456.6	0.6	4.6	461.8	Transferts à usage précis d'autres niveaux d'administration publique et de leurs entreprises:	
259.1	492.6	623.5	5,701.5	20.2	25.5	5,747.2	Transferts de l'administration publique fédérale:	
5.3	0.1	29.6	41.2	0.1	—	41.3	Transports et communications	32
264.4	492.6	653.1	5,742.7	20.3	25.5	5,788.5	Santé	33
397.7	581.2	721.0	8,716.8	52.9	190.9	8,960.6	Bien-être social	34
1,627.4	4,301.0	4,035.2	38,055.4	68.5	212.3	38,336.2	Éducation	35
							Ressources naturelles	36
							Autres fonctions	37
							Total partiel	38
							Transferts des administrations publiques locales et de leurs entreprises.	39
							Total, transferts à usage précis	40
							Total, transferts	41
							Revenus généraux bruts	42

(1) Comprend les revenus estimatifs pour 1976-77 provenant des cotisations du particulier au régime d'assurance-maladie, soit \$351.6 millions.

(2) Comprend l'impôt de feuille de paie, les taxes sur le revenu de primes des compagnies d'assurance — Incendie et générale, les taxes du tout autre nature sur les sociétés et les entreprises, les impôts immobiliers, les taxes sur les boissons alcooliques, les taxes sur les spectacles et les billets d'entrée, les taxes sur les autres biens et services, les autres impôts.

(3) Représente la garantie de revenus fiscaux (toutes les provinces), Régime canadien de prêts aux étudiants (Qué.), Allocation aux jeunes (Qué.), les subventions et les compensations spéciales en remplacement des impositions de taxes (Yukon et T. N.-O.).

TABLE 2. Estimated Gross General Expenditure for the Fiscal Year Ending March 31, 1977

No.	Function	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
millions of dollars — millions de dollars								
1	General government	35.5	38.9	52.3	50.4	573.2	593.0	114.0
2	Protection of persons and property	30.9	5.9	32.5	25.4	358.4	536.2	48.2
3	Transportation and communications	112.0	19.6	103.6	134.3	873.8	992.0	89.2
4	Health	203.0	38.3	299.5	233.2	2,660.2	3,483.7	447.8
5	Social welfare(1)	97.6	21.3	108.6	125.8	1,781.1	1,840.9	267.0
6	Education	260.7	58.1	306.9	313.7	3,078.2	3,010.7	300.0
7	Natural resources(2)	38.3	2.4	24.9	30.1	147.8	183.7	33.0
8	Agriculture, trade and industry, and tourism	46.2	14.2	53.5	38.1	333.4	174.4	61.0
9	Environment	13.1	3.1	8.9	5.4	44.1	246.4	8.0
10	Recreation and culture	26.2	3.6	16.1	7.1	100.8	193.3	31.8
11	Labour and employment, and immigration	0.8	0.5	0.9	2.6	44.9	12.0	6.2
12	Housing	4.0	3.1	10.9	—	67.5	167.4	18.8
13	Supervision and development of regions and localities	15.0	5.4	54.6	26.4	117.5	105.3	30.5
14	Research establishments	—	1.2	2.9	1.4	—	8.0	—
15	General purpose transfers local governments	8.9	1.5	37.1	37.3	484.8	301.5	23.9
16	Transfers to own enterprises	11.8	—	3.5	7.7	75.0	—	13.3
17	Debt charges	122.3	14.2	100.6	67.5	508.8	983.7	99.0
18	Other	—	—	—	—	—	—	—
19	Gross general expenditure	1,026.3	231.3	1,217.4	1,106.5	11,249.6	12,832.2	1,591.7

(1) Includes Tax Credits and Rebates for: N.B. 913, Que. 7,900, Ont. 457,000, Man. 100,000, Alta. 28,000, B.C. 30,000.

(2) Includes Tax Rebates for oil and natural gas royalties: Sask. 15,000, Alta. 223,000.

TABLE 3. Reconciliation of Estimated Gross General Revenue with Provincial Estimated Revenue for the Fiscal Year Ending March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
millions of dollars — millions de dollars								
1	Ordinary revenue per provincial accounts	829.5	189.5	1,090.7	996.2	9,340.0	11,551.0	1,163.7
	To arrive at gross general revenue:							
	Add:							
2	Revenue of special funds	102.5	48.2	46.5	96.5	2,098.2	1,065.3	554.7
3	Capital account revenue	63.3	19.0	36.8	58.8	—	—	—
4	Revenue deducted from expenditure	—	—	—	—	—	—	78.7
5	Expenditure deducted from revenue	—	0.8	3.9	4.4	109.7	435.7	3.9
6	Adjustments under Federal-Provincial Fiscal Ar- rangements Act.	10.7	2.8	13.9	1.1	26.8	— 23.4	14.7
7	Other	—	—	—	—	—	—	—
8	Total additions	176.5	70.9	101.0	160.8	2,234.6	1,477.6	652.0
	Deduct:							
9	Recoveries of current year expenditure included in revenue.	7.5	—	1.0	45.4	95.0	0.9	0.9
10	Refunds of current year revenue included in expen- diture.	1.8	—	—	—	—	—	—
11	Revenue of profits of working capital funds offset against expenditure.	—	—	0.1	—	—	—	—
12	Offsets to adjust contributions to and from gov- ernment enterprises to a "net" basis.	—	—	—	1.0	—	—	—
13	Non-revenue and surplus receipts	5.2	0.7	1.5	12.8	14.5	541.0	3.7
14	Intra-government transactions	38.5	40.5	0.7	58.7	222.5	533.2	315.0
15	Other	—	—	—	—	—	—	—
16	Total deductions	53.0	41.2	3.3	117.9	332.0	1,075.1	319.6
17	Gross general revenue	953.0	219.1	1,188.4	1,039.1	11,242.6	11,953.5	1,496.1

TABLEAU 2. Dépenses prévisionnelles générales brutes; pour l'année financière se terminant le 31 mars 1977

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	No
millions of dollars — millions de dollars								
88.9	267.3	228.5	2,042.0	5.2	62.5	2,109.7	Administration publique générale	1
42.7	134.8	164.1	1,379.1	6.5	9.5	1,395.1	Protection des personnes et des biens	2
155.3	250.7	334.6	3,065.1	14.6	7.1	3,086.8	Transports et communications	3
339.9	797.5	1,082.5	9,585.6	8.0	24.6	9,618.2	Santé	4
185.7	391.0	713.5	5,532.5	6.0	11.1	5,549.6	Bien-être social(1)	5
321.7	813.9	702.0	9,165.9	12.4	37.8	9,216.1	Éducation	6
37.1	431.1	212.4	1,140.8	0.8	2.9	1,144.5	Ressources naturelles(2)	7
130.2	120.8	77.4	1,049.2	1.2	9.8	1,060.2	Agriculture, commerce et industrie, et tourisme	8
13.3	28.8	9.2	380.3	0.1	8.3	388.7	Environnement	9
13.0	59.7	51.1	502.7	1.1	3.5	507.3	Loisirs et culture	10
1.2	12.3	6.2	88.6	—	—	88.6	Main-d'oeuvre, population active et immigration	11
53.5	21.0	213.5	559.7	4.1	15.3	579.1	Logement	12
22.5	17.7	25.0	419.9	3.7	11.8	435.4	Surveillance et mise en valeur des régions et des localités	13
3.0	7.1	—	23.6	—	—	23.6	Établissements de recherches	14
19.0	56.4	97.9	1,068.3	1.1	—	1,069.4	Transferts de nature générale aux administrations publiques	15
18.4	16.6	—	146.3	—	—	146.3	locales.	
60.6	126.0	100.4	2,183.1	0.6	0.6	2,184.3	Transferts aux entreprises propres	16
—	—	—	—	—	—	—	Service de la dette	17
—	—	—	—	—	—	—	Autres	18
1,506.2	3,552.9	4,018.2	38,332.3	65.3	204.8	38,602.4	Dépenses générales brutes	19

(1) Comprend les crédits et les réductions d'impôt pour: N.-B. 913, Qué. 7,900, Ont. 457,000, Man. 100,000, Alb. 28,000, C.-B. 30,000.

(2) Comprend les réductions d'impôt pour les redevances sur le pétrole et le gaz naturel: Sask. 75,000, Alb. 223,000.

TABLEAU 3. Rapprochement des revenus prévisionnels généraux bruts avec les revenus prévisionnels provinciaux pour l'année financière se terminant le 31 mars 1977

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		No
millions of dollars — millions de dollars								
1,330.2	3,721.7	3,587.2	33,799.7	54.1	173.3	34,027.1	Revenus ordinaires (comptes provinciaux)	1
Pour obtenir les revenus généraux bruts:								
Plus:								
692.2	985.6	649.9	6,339.6	—	—	6,339.6	Revenus des fonds spéciaux	2
—	59.1	—	237.0	11.0	46.7	294.7	Revenus du compte de capital	3
4.3	1.3	15.3	579.3	—	—	579.3	Revenus déduits des dépenses	4
19.7	— 14.7	82.7	134.3	14.1	0.1	148.5	Dépenses déduites des revenus	5
28.0	200.0	— 30.0	198.0	—	—	—	Redressements en vertu des arrangements fiscaux entre le	6
							gouvernement fédéral et les provinces.	
744.3	1,231.4	737.3	7,586.4	25.1	46.8	7,658.3	Autres	7
							Total, additions	8
Moins:								
2.3	5.7	3.5	162.2	0.6	—	162.8	Remboursement des dépenses de l'année observée inscrit	9
2.0	—	—	3.8	—	—	3.8	aux revenus.	
0.8	0.3	—	1.2	—	—	1.2	Remboursement des revenus de l'année observée inscrit aux	10
—	—	—	1.0	0.1	0.4	1.5	dépenses.	
1.2	53.3	16.9	650.8	10.0	7.4	668.2	Revenus ou bénéfices des fonds de roulement déduits des	11
440.9	592.8	268.9	2,511.7	—	—	2,511.7	dépenses.	
—	—	—	—	—	—	—	Écritures destinées à ramener les contributions versées	12
447.1	652.1	289.3	3,330.6	10.7	7.8	3,349.1	aux entreprises publiques et par elles à une base nette	13
							Rentrées ne constituant pas des revenus ou provenant de	
1,627.4	4,301.0	4,035.2	38,055.4	68.5	212.3	38,336.2	l'excédent.	14
							Transactions à l'intérieur des administrations publiques	15
							Autres	16
							Total, déductions	17
							Revenus généraux bruts	

TABLE 4. Reconciliation of Estimated Gross General Expenditure with Provincial Estimated Expenditure
for the Fiscal Year Ending March 31, 1977

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
1	Ordinary expenditure per provincial accounts	820.2	189.0	1,051.4	963.9	9,340.8	12,754.6	1,176.5
	To arrive at gross general expenditure:							
	Add:							
2	Expenditure of special funds	84.0	45.7	28.8	78.9	1,487.3	820.5	549.4
3	Capital account expenditure	221.5	40.2	188.6	199.6	650.7	—	398.3
4	Revenue deducted from expenditure	—	—	—	—	—	—	78.7
5	Expenditure deducted from revenue	—	0.8	3.9	4.4	109.7	435.7	3.9
6	Other	—	—	—	—	—	—	24.0
7	Total additions	305.5	86.7	221.3	282.9	2,247.7	1,256.2	1,054.3
	Deduct:							
8	Recoveries of current year expenditure included in revenue.	7.5	—	1.0	45.4	95.0	0.9	0.9
9	Refunds of current year revenue in expenditure	1.8	—	—	—	—	—	—
10	Debt retirement included in ordinary expenditure ..	3.2	—	—	—	—	—	11.0
11	Revenue of working capital funds to be offset against expenditure.	—	—	0.1	—	—	—	—
12	Offsets to adjust contributions to and from gov- ernment enterprises to a "net" basis.	—	—	—	1.0	—	—	—
13	Non-expense and surplus payments	43.4	4.0	53.5	35.2	21.4	644.5	312.2
14	Intra-government transactions	38.5	40.4	0.7	58.7	222.5	533.2	315.0
15	Other	—	—	—	—	—	—	—
16	Total deductions	99.4	44.4	55.3	140.3	338.9	1,178.6	639.1
17	Gross general expenditure	1,026.3	231.3	1,217.4	1,106.5	11,249.6	12,832.2	1,591.7

TABLEAU 4. Rapprochement des dépenses prévisionnelles générales brutes avec les dépenses prévisionnelles provinciales pour l'année financière se terminant le 31 mars 1977

Saskatchewan	Alberta	British Colombia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
millions of dollars — millions de dollars								
1,196.3	2,960.5	3,615.2	34,068.4	54.2	161.9	34,284.5	Dépenses ordinaires (comptes provinciaux)	1
							Pour obtenir les dépenses générales brutes:	
							Plus:	
591.8	953.2	651.1	5,290.7	—	—	5,290.7	Dépenses des fonds spéciaux	2
132.0	—	—	1,830.9	17.6	49.4	1,897.9	Dépenses du compte de capital	3
—	—	19.4	98.1	—	—	98.1	Revenus déduits des dépenses	4
4.3	1.3	15.3	579.3	—	—	579.3	Dépenses déduites des revenus	5
28.0	241.0	15.0	308.0	—	—	308.0	Autres	6
756.0	1,195.5	700.8	8,106.9	17.6	49.4	8,173.9	Total, additions	7
							Moins:	
2.3	5.7	3.5	162.2	0.6	—	162.8	Remboursement des dépenses de l'année observée inscrit aux revenus.	8
2.0	—	—	3.8	—	—	3.8	Remboursement des revenus de l'année observée inscrit aux dépenses.	9
—	—	—	14.2	—	—	14.2	Remboursement de la dette inscrit aux dépenses ordinaires	10
0.8	0.3	—	1.2	—	—	1.2	Revenus des fonds de roulement déduits des dépenses	11
—	—	—	1.0	0.1	0.4	1.5	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette	12
0.1	4.3	25.4	1,149.0	5.8	6.1	1,160.9	Paiements ne constituant pas des dépenses ou prélevés sur l'excédent.	13
440.9	592.8	268.9	2,511.6	—	—	2,511.6	Transactions à l'intérieur des administrations publiques	14
—	—	—	—	—	—	—	Autres	15
446.1	603.1	297.8	3,843.0	6.5	6.5	3,856.0	Total, déductions	16
1,506.2	3,552.9	4,018.2	38,332.3	65.3	204.8	38,602.4	Dépenses générales brutes	17

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1977

Newfoundland

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
Taxes:					
1	Personal income taxes	109.0	109.0	—	—
2	Corporation income taxes	22.1	—	22.1	—
3	General sale taxes	145.9	—	—	145.9
4	Motive fuel taxes	40.2	—	—	40.2
5	Tobacco taxes	11.3	—	—	11.3
6	Taxes on estates, successions and gifts	0.6	0.6	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	11.0	11.0	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	7.3	—	—	7.3
11	Total, taxes	347.4	120.6	22.1	204.7
12	Natural resource revenue	12.2	—	—	2.3
13	Privileges, licences and permits	27.8	—	—	23.9
14	Sales of goods and services	37.8	—	—	0.2
Return on investments:					
15	Liquor board profits	17.7	—	—	17.7
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	31.1	—	—	—
18	Total, return on investments	48.8	—	—	17.7
Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans.	12.2	12.2	—	—
20	Other	1.7	—	—	—
21	Total, other revenue from own sources	13.9	12.2	—	—
22	Total, gross general revenue from own sources	487.0	132.9	22.1	248.8
General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	9.7	—	—	—
24	Share of federal income tax on privately owned public power utilities.	1.8	—	—	—
25	Share of federal tax on corporation undistributed income	0.4	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	234.4	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	13.5	—	—	—
31	Total, general purpose transfers	259.8	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	24.3	—	—	—
33	Health	87.1	—	—	—
34	Social welfare	41.7	—	—	—
35	Education	7.3	—	—	—
36	Natural resources	24.4	—	—	—
37	Other functions	20.5	—	—	—
38	Sub-total	205.2	—	—	—
39	From local governments and their enterprises	—	—	—	—
40	Total, specific purpose transfers	205.2	—	—	—
41	Total, transfers	465.0	—	—	—
42	Gross general revenue	953.0	132.9	22.1	248.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977

Terre-Neuve

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	Nº
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
				Total, impôts	11
0.9	-	9.0	-	Revenu au titre des ressources naturelles	12
3.9	-	-	-	Privilèges, licences et permis	13
-	-	-	37.6	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	31.1	-	Intérêts et autres revenus de placements	17
-	-	31.1	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1.5	-	-	0.3	Autres	20
1.5	-	-	0.3	Total, autres revenus de sources propres	21
6.3	-	40.1	37.9	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	9.7	-	-	Subventions statutaires	23
-	1.8	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.4	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	234.4	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	13.5	-	-	Autres	30
-	259.8	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	24.3	-	-	Transferts de l'administration publique fédérale:	
-	87.1	-	-	Transports et communications	32
-	41.7	-	-	Santé	33
-	7.3	-	-	Bien-être social	34
-	24.4	-	-	Éducation	35
-	20.5	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	205.2	-	-	Total partiel	38
-	205.2	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	-	-	-	Total, transferts à usage précis	40
6.3	465.0	40.1	37.9	Total, transferts	41
				Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Prince Edward Island

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	16.9	16.9	-	-	-
2	Corporation income taxes	3.0	-	3.0	-	-
3	General sale taxes	21.2	-	-	-	21.2
4	Motive fuel taxes	8.9	-	-	-	8.9
5	Tobacco taxes	1.9	-	-	-	1.9
6	Taxes on estates, successions and gifts	-	-	-	-	-
7	Health insurance premiums	-	-	-	-	-
8	Social insurance levies	1.8	1.8	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	10.8	-	-	-	10.8
11	Total, taxes	64.5	18.7	3.0	-	42.8
12	Natural resource revenue	0.2	-	-	-	0.2
13	Privileges, licences and permits	2.9	-	-	-	1.6
14	Sales of goods and services	8.5	-	-	-	-
	Return on investments:					
15	Liquor board profits	6.2	-	-	-	6.2
16	Other enterprises	-	-	-	-	-
17	Interest and other returns on investments	7.7	-	-	-	-
18	Total, return on investments	13.9	-	-	-	6.2
	Other revenue from own sources:					
19	Contributions to non-trusteed public service and teachers' pension plans.	-	-	-	-	-
20	Other	0.4	-	-	-	-
21	Total, other revenue from own sources	0.4	-	-	-	-
22	Total, gross general revenue from own sources	90.4	18.7	3.0	-	50.8
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	0.7	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	0.4	-	-	-	-
25	Share of federal tax on corporation undistributed income ...	-	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	56.4	-	-	-	-
28	Established programs	-	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-	-
30	Other	2.1	-	-	-	-
31	Total, general purpose transfers	59.6	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	3.2	-	-	-	-
33	Health	16.3	-	-	-	-
34	Social welfare	10.2	-	-	-	-
35	Education	1.4	-	-	-	-
36	Natural resources	0.1	-	-	-	-
37	Other functions	37.9	-	-	-	-
38	Sub-total	69.1	-	-	-	-
39	From local governments and their enterprises	-	-	-	-	-
40	Total, specific purpose transfers	69.1	-	-	-	-
41	Total, transfers	128.7	-	-	-	-
42	Gross general revenue	219.1	18.7	3.0	-	50.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Île-du-Prince-Édouard

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
millions of dollars - millions de dollars				N°	
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
-	-	-	-	Revenu au titre des ressources naturelles	12
1.2	-	-	0.1	Privilèges, licences et permis	13
-	-	-	8.5	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	7.7	-	Intérêts et autres revenus de placements	17
-	-	7.7	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
0.4	-	-	-	Autres	20
0.4	-	-	-	Total, autres revenus de sources propres	21
1.6	-	7.7	8.6	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	0.7	-	-	Subventions statutaires	23
-	0.4	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	56.4	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	2.1	-	-	Autres	30
-	59.6	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	3.2	-	-	Transports et communications	32
-	16.3	-	-	Santé	33
-	10.2	-	-	Bien-être social	34
-	1.4	-	-	Éducation	35
-	0.1	-	-	Ressources naturelles	36
-	37.9	-	-	Autres fonctions	37
-	69.1	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	69.1	-	-	Total, transferts à usage précis	40
-	128.7	-	-	Total, transferts	41
1.7	128.7	7.7	8.6	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Nova Scotia

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	173.9	173.9	-	-	-
2	Corporation income taxes	34.6	-	34.6	-	-
3	General sale taxes	141.3	-	-	141.3	-
4	Motive fuel taxes	58.8	-	-	58.8	-
5	Tobacco taxes	11.4	-	-	11.4	-
6	Taxes on estates, successions and gifts	0.1	0.1	-	-	-
7	Health insurance premiums	-	-	-	-	-
8	Social insurance levies	22.6	22.6	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	8.5	-	-	-	8.5
11	Total, taxes	451.3	196.6	34.6	220.0	-
12	Natural resource revenue	6.1	-	-	-	3.4
13	Privileges, licences and permits	26.1	-	-	-	15.7
14	Sales of goods and services	27.3	-	-	-	-
	Return on investments:					
15	Liquor board profits	46.6	-	-	-	46.6
16	Other enterprises	-	-	-	-	-
17	Interest and other returns on investments	54.2	-	-	-	-
18	Total, return on investments	100.8	-	-	-	46.6
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans	0.1	0.1	-	-	-
20	Other	2.1	-	-	-	-
21	Total, other revenue from own sources	2.2	0.1	-	-	-
22	Total, gross general revenue from own sources	613.8	196.7	34.6	285.8	-
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.2	-	-	-	-
24	Share of federal income tax on privately owned public power utilities	-	-	-	-	-
25	Share of federal tax on corporation undistributed income ...	0.3	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	297.3	-	-	-	-
28	Established programs	-	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-	-
30	Other	16.0	-	-	-	-
31	Total, general purpose transfers	315.7	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	12.8	-	-	-	-
33	Health	129.2	-	-	-	-
34	Social welfare	41.8	-	-	-	-
35	Education	28.0	-	-	-	-
36	Natural resources	3.6	-	-	-	-
37	Other functions	43.1	-	-	-	-
38	Sub-total	258.6	-	-	-	-
39	From local governments and their enterprises	0.3	-	-	-	-
40	Total, specific purpose transfers	258.9	-	-	-	-
41	Total, transfers	574.6	-	-	-	-
42	Gross general revenue	1,188.4	196.7	34.6	285.8	-

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Nouvelle-Écosse

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
millions of dollars - millions de dollars					N ^o
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	5
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
1.3	-	0.3	1.0	Revenu au titre des ressources naturelles	12
10.4	-	-	-	Privilèges, licences et permis	13
-	-	-	27.3	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	54.2	-	Intérêts et autres revenus de placements	17
-	-	54.2	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
2.1	-	-	-	Autres	20
2.1	-	-	-	Total, autres revenus de sources propres	21
13.8	-	54.6	28.4	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	2.2	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.3	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	297.3	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	16.0	-	-	Autres	30
-	315.7	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	12.8	-	-	Transports et communications	32
-	129.2	-	-	Santé	33
-	41.8	-	-	Bien-être social	34
-	28.0	-	-	Éducation	35
-	3.6	-	-	Ressources naturelles	36
-	43.1	-	-	Autres fonctions	37
-	258.6	-	-	Total partiel	38
-	0.3	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	258.9	-	-	Total, transferts à usage précis	40
-	574.6	-	-	Total, transferts	41
13.8	574.6	54.6	28.4	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

New Brunswick

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification - Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			millions of dollars - millions de dollars		
	Taxes:				
1	Personal income taxes	137.8	137.8	—	—
2	Corporation income taxes	26.0	—	26.0	—
3	General sale taxes	130.4	—	—	130.4
4	Motive fuel taxes	50.5	—	—	50.5
5	Tobacco taxes	7.4	—	—	7.4
6	Taxes on estates, successions and gifts	0.8	0.8	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	18.2	18.2	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	46.6	—	—	46.4
11	Total, taxes	417.6	156.8	26.0	234.6
12	Natural resource revenue	15.6	—	3.0	6.7
13	Privileges, licences and permits	22.5	—	—	12.6
14	Sales of goods and services	19.9	—	—	0.2
	Return on investments:				
15	Liquor board profits	35.8	—	—	35.8
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	18.7	—	—	—
18	Total, return on investments	54.4	—	—	35.8
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans	6.8	6.8	—	—
20	Other	1.8	—	—	—
21	Total, other revenue from own sources	8.6	6.8	—	—
22	Total, gross general revenue from own sources	538.6	163.6	29.0	289.9
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	1.8	—	—	—
24	Share of federal income tax on privately owned public power utilities	—	—	—	—
25	Share of federal tax on corporation undistributed income	0.4	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	229.1	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	21.0	—	—	—
31	Total, general purpose transfers	252.2	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	19.0	—	—	—
33	Health	112.0	—	—	—
34	Social welfare	55.8	—	—	—
35	Education	8.4	—	—	—
36	Natural resources	11.9	—	—	—
37	Other functions	38.7	—	—	—
38	Sub-total	245.9	—	—	—
39	From local governments and their enterprises	2.3	—	—	—
40	Total, specific purpose transfers	248.2	—	—	—
41	Total, transfers	500.4	—	—	—
42	Gross general revenue	1,039.1	163.6	29.0	289.9

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Nouveau-Brunswick

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	N ^o
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	0.2	Autres impôts	10
-	-	-	0.2	Total, impôts	11
0.9	-	5.0	-	Revenu au titre des ressources naturelles	12
9.0	-	-	0.9	Privilèges, licences et permis	13
-	-	-	19.7	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	18.7	-	Autres entreprises	16
-	-	-	-	Intérêts et autres revenus de placements	17
-	-	18.7	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
1.5	-	-	0.3	Autres	20
1.5	-	-	0.3	Total, autres revenus de sources propres	21
11.4	-	23.7	21.2	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	1.8	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.4	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ...	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	229.1	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacements d'impôt	29
-	21.0	-	-	Autres	30
-	252.2	-	-	Total, transferts de nature générale	31
-	-	-	-	Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
-	19.0	-	-	Transferts de l'administration publique fédérale:	
-	112.0	-	-	Transports et communications	32
-	55.8	-	-	Santé	33
-	8.4	-	-	Bien-être social	34
-	11.9	-	-	Éducation	35
-	38.7	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	245.9	-	-	Total partiel	38
-	2.3	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	248.2	-	-	Total, transferts à usage précis	40
-	500.4	-	-	Total, transferts	41
11.4	500.4	23.7	21.2	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Quebec

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
Taxes:					
1	Personal income taxes	3,401.6	3,401.6	—	—
2	Corporation income taxes	540.0	—	540.0	—
3	General sale taxes	1,486.3	—	—	1,486.3
4	Motive fuel taxes	457.3	—	—	457.3
5	Tobacco taxes	170.8	—	—	170.8
6	Taxes on estates, successions and gifts	25.0	25.0	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	263.0	263.0	—	—
9	Universal pension plan levies	555.8	555.8	—	—
10	Other taxes	626.4	351.6	—	274.9
11	Total, taxes	7,526.2	4,597.0	540.0	2,389.3
12	Natural resource revenue	110.0	—	28.7	46.1
13	Privileges, licences and permits	248.8	—	—	176.7
14	Sales of goods and services	164.2	—	—	—
Return on investments:					
15	Liquor board profits	170.0	—	—	170.0
16	Other enterprises	60.0	—	—	—
17	Interest and other returns on investments	498.7	—	—	—
18	Total, return on investments	728.7	—	—	170.0
Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans	85.0	85.0	—	—
20	Other	21.5	—	—	7.5
21	Total, other revenue from own sources	106.5	85.0	—	7.5
22	Total, gross general revenue from own sources	8,884.4	4,682.1	568.7	2,789.5
General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	4.5	—	—	—
24	Share of federal income tax on privately owned public power utilities	3.0	—	—	—
25	Share of federal tax on corporation undistributed income	4.4	—	—	—
26	Share of federal estate tax	— 1.0	—	—	—
27	Equalization	1,145.3	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	30.7	—	—	—
31	Total, general purpose transfers	1,186.9	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	24.4	—	—	—
33	Health	245.2	—	—	—
34	Social welfare	353.8	—	—	—
35	Education	406.5	—	—	—
36	Natural resources	8.4	—	—	—
37	Other functions	133.2	—	—	—
38	Sub-total	1,171.5	—	—	—
39	From local governments and their enterprises	—	—	—	—
40	Total, specific purpose transfers	1,171.5	—	—	—
41	Total, transfers	2,358.3	—	—	—
42	Gross general revenue	11,242.6	4,682.1	568.7	2,789.5

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Québec

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	No
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
4.9	-	25.3	4.7	Revenu au titre des ressources naturelles	12
71.7	-	-	0.4	Privilèges, licences et permis	13
-	-	-	164.3	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	60.0	-	Autres entreprises	16
-	-	498.7	-	Intérêts et autres revenus de placements	17
-	-	558.7	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
14.0	-	-	-	Autres	20
14.0	-	-	-	Total, autres revenus de sources propres	21
90.6	-	584.0	169.4	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	4.5	-	-	Subventions statutaires	23
-	3.0	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	4.4	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	- 1.0	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	1,145.3	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	30.7	-	-	Autres	30
-	1,186.9	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	24.4	-	-	Transports et communications	32
-	245.2	-	-	Santé	33
-	353.8	-	-	Bien-être social	34
-	406.5	-	-	Éducation	35
-	8.4	-	-	Ressources naturelles	36
-	133.2	-	-	Autres fonctions	37
-	1,171.5	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	-	-	-	Total, transferts à usage précis	40
-	-	-	-	Total, transferts	41
90.6	2,358.3	584.0	169.4	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Ontario

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	2,350.0	2,350.0	-	-	-
2	Corporation income taxes	929.0	-	929.0	-	-
3	General sale taxes	1,932.7	-	-	1,932.7	-
4	Motive fuel taxes	615.0	-	-	615.0	-
5	Tobacco taxes	152.0	-	-	152.0	-
6	Taxes on estates, successions and gifts	64.2	64.2	-	-	-
7	Health insurance premiums	790.0	-	-	-	-
8	Social insurance levies	365.0	365.0	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	308.7	-	-	-	308.7
11	Total, taxes	7,506.7	2,779.2	929.0	-	3,008.5
12	Natural resource revenue	171.2	-	100.4	-	16.1
13	Privileges, licences and permits	387.0	-	-	-	260.3
14	Sales of goods and services	253.8	-	-	-	2.2
	Return on investments:					
15	Liquor board profits	301.6	-	-	-	301.6
16	Other enterprises	60.0	-	-	-	-
17	Interest and other returns on investments	688.3	-	-	-	-
18	Total, return on investments	1,050.0	-	-	-	301.6
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans	52.7	52.7	-	-	-
20	Other	55.0	-	-	-	-
21	Total, other revenue from own sources	107.7	52.7	-	-	-
22	Total, gross general revenue from own sources	9,476.4	2,831.9	1,029.4	-	3,588.7
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	5.5	-	-	-	-
24	Share of federal income tax on privately owned public power utilities	7.0	-	-	-	-
25	Share of federal tax on corporation undistributed income	6.5	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	-	-	-	-	-
28	Established programs	-	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-	-
30	Other	371.0	-	-	-	-
31	Total, general purpose transfers	390.1	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	3.7	-	-	-	-
33	Health	1,332.9	-	-	-	-
34	Social welfare	471.3	-	-	-	-
35	Education	222.1	-	-	-	-
36	Natural resources	0.7	-	-	-	-
37	Other functions	55.4	-	-	-	-
38	Sub-total	2,086.0	-	-	-	-
39	From local governments and their enterprises	1.0	-	-	-	-
40	Total, specific purpose transfers	2,087.0	-	-	-	-
41	Total, transfers	2,477.1	-	-	-	-
42	Gross general revenue	11,953.5	2,831.9	1,029.4	-	3,588.7

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Ontario

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
millions of dollars - millions de dollars					No
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
790.0	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
790.0	-	-	-	Total, impôts	11
12.9	-	41.1	0.7	Revenu au titre des ressources naturelles	12
125.2	-	-	1.5	Privilèges, licences et permis	13
-	-	-	251.6	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	60.4	-	Autres entreprises	16
-	-	688.3	-	Intérêts et autres revenus de placements	17
-	-	748.3	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
55.0	-	-	-	Autres	20
55.0	-	-	-	Total, autres revenus de sources propres	21
983.1	-	789.4	253.8	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	5.5	-	-	Subventions statutaires	23
-	7.0	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	6.5	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	371.0	-	-	Autres	30
-	390.1	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	3.7	-	-	Transports et communications	32
-	1,332.9	-	-	Santé	33
-	471.3	-	-	Bien-être social	34
-	222.1	-	-	Éducation	35
-	0.7	-	-	Ressources naturelles	36
-	55.4	-	-	Autres fonctions	37
-	2,086.0	-	-	Total partiel	38
-	1.0	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	2,087.0	-	-	Total, transferts à usage précis	40
-	2,477.1	-	-	Total, transferts	41
983.1	2,477.1	789.5	253.8	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Manitoba

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			millions of dollars — millions de dollars		
Taxes:					
1	Personal income taxes	282.4	282.4	—	—
2	Corporation income taxes	79.8	—	79.8	—
3	General sale taxes	192.3	—	—	192.3
4	Motive fuel taxes	72.5	—	—	72.5
5	Tobacco taxes	18.8	—	—	18.8
6	Taxes on estates, successions and gifts	7.5	7.5	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	26.5	26.5	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	31.1	—	—	31.1
11	Total, taxes	711.0	316.4	79.8	314.8
12	Natural resource revenue	31.3	—	—	4.0
13	Privileges, licences and permits	35.7	—	—	21.4
14	Sales of goods and services	54.0	—	—	0.7
Return on investments:					
15	Liquor board profits	59.6	—	—	59.6
16	Other enterprises	—	—	—	—
17	Interest and other returns on investments	88.5	—	—	—
18	Total, return on investments	148.1	—	—	59.6
Other revenue from own sources:					
19	Contributions to non-trusteed public service and teachers' pension plans.	—	—	—	—
20	Other	3.2	—	—	0.1
21	Total, other revenue from own sources	3.2	—	—	0.1
22	Total, gross general revenue from own sources	983.3	316.4	79.8	400.7
General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.2	—	—	—
24	Share of federal income tax on privately owned public power utilities.	1.2	—	—	—
25	Share of federal tax on corporation undistributed income ...	0.8	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	165.0	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	51.0	—	—	—
31	Total, general purpose transfers	220.1	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	3.5	—	—	—
33	Health	180.5	—	—	—
34	Social welfare	59.1	—	—	—
35	Education	27.5	—	—	—
36	Natural resources	1.0	—	—	—
37	Other functions	18.6	—	—	—
38	Sub-total	290.1	—	—	—
39	From local governments and their enterprises	2.6	—	—	—
40	Total, specific purpose transfers	292.7	—	—	—
41	Total, transfers	512.8	—	—	—
42	Gross general revenue	1,496.1	316.4	79.8	400.7

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Manitoba

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
millions of dollars - millions de dollars					N ^o
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
1.3	-	24.7	1.2	Revenu au titre des ressources naturelles	12
13.6	-	-	0.6	Privilèges, licences et permis	13
-	-	-	53.2	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	88.5	-	Intérêts et autres revenus de placements	17
-	-	88.5	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
2.9	-	-	0.2	Autres	20
2.9	-	-	0.2	Total, autres revenus de sources propres	21
17.8	-	113.2	55.3	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	2.2	-	-	Subventions statutaires	23
-	1.2	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.8	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	165.0	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	51.0	-	-	Autres	30
-	220.1	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	3.5	-	-	Transports et communications	32
-	180.5	-	-	Santé	33
-	59.1	-	-	Bien-être social	34
-	27.5	-	-	Éducation	35
-	1.0	-	-	Ressources naturelles	36
-	18.6	-	-	Autres fonctions	37
-	290.1	-	-	Total partiel	38
-	2.6	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	292.7	-	-	Total, transferts à usage précis	40
-	512.9	-	-	Total, transferts	41
17.8	512.9	113.2	55.3	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Saskatchewan

No.	Cross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
Taxes:					
1	Personal income taxes	256.4	256.4	—	—
2	Corporation income taxes	54.0	—	54.0	—
3	General sale taxes	174.9	—	—	174.9
4	Motive fuel taxes	62.1	—	—	62.1
5	Tobacco taxes	13.2	—	—	13.2
6	Taxes on estates, successions and gifts	5.0	5.0	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	30.0	30.0	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	34.4	—	—	34.4
11	Total, taxes	630.0	291.4	54.0	284.6
12	Natural resource revenue	350.9	—	—	32.7
13	Privileges, licences and permits	24.6	—	—	13.7
14	Sales of goods and services	42.9	—	—	3.4
Return on investments:					
15	Liquor board profits	57.8	—	—	56.8
16	Other enterprises	15.8	—	—	—
17	Interest and other returns on investments	95.6	—	—	—
18	Total, return on investments	169.2	—	—	56.8
Other revenue from own sources:					
19	Contributions to non-trusteed public service and teachers' pension plans.	5.6	5.6	—	—
20	Other	6.4	—	—	—
21	Total, other revenue from own sources	12.0	5.6	—	—
22	Total, gross general revenue from own sources	1,229.6	297.0	54.0	391.2
General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.1	—	—	—
24	Share of federal income tax on privately owned public power utilities.	1.2	—	—	—
25	Share of federal tax on corporation undistributed income ...	0.8	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	98.9	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	30.4	—	—	—
31	Total, general purpose transfers	133.3	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	7.2	—	—	—
33	Health	137.7	—	—	—
34	Social welfare	46.3	—	—	—
35	Education	17.5	—	—	—
36	Natural resources	0.2	—	—	—
37	Other functions	50.3	—	—	—
38	Sub-total	259.1	—	—	—
39	From local governments and their enterprises	5.3	—	—	—
40	Total, specific purpose transfers	264.4	—	—	—
41	Total, transfers	397.7	—	—	—
42	Gross general revenue	1,627.4	297.0	54.0	391.2

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Saskatchewan

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	No
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
1.8	-	305.7	10.8	Revenu au titre des ressources naturelles	12
10.3	-	-	0.6	Privilèges, licences et permis	13
-	-	-	39.5	Vente de biens et services	14
				Revenus de placements:	
-	-	1.0	-	Bénéfices des régies des alcools	15
-	-	15.8	-	Autres entreprises	16
-	-	95.6	-	Intérêts et autres revenus de placements	17
-	-	112.4	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
5.0	-	-	1.4	Autres	20
5.0	-	-	1.4	Total, autres revenus de sources propres	21
17.1	-	418.1	52.3	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	2.1	-	-	Subventions statutaires	23
-	1.2	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.8	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	98.9	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	30.4	-	-	Autres	30
-	133.3	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	7.2	-	-	Transports et communications	32
-	137.7	-	-	Santé	33
-	46.3	-	-	Bien-être social	34
-	17.5	-	-	Éducation	35
-	0.2	-	-	Ressources naturelles	36
-	50.3	-	-	Autres fonctions	37
-	259.1	-	-	Total partiel	38
-	5.3	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	264.4	-	-	Total, transferts à usage précis	40
-	397.7	-	-	Total, transferts	41
17.1	397.7	418.1	52.2	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Alberta

No.	Cross' general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
millions of dollars — millions de dollars						
Taxes:						
1	Personal income taxes	377.5	377.5	—	—	
2	Corporation income taxes	379.0	—	379.0	—	
3	General sale taxes	—	—	—	—	
4	Motive fuel taxes	88.0	—	—	88.0	
5	Tobacco taxes	16.3	—	—	16.3	
6	Taxes on estates, successions and gifts	—	—	—	—	
7	Health insurance premiums	74.0	—	—	—	
8	Social insurance levies	90.0	90.0	—	—	
9	Universal pension plan levies	—	—	—	—	
10	Other taxes	28.4	—	—	28.4	
11	Total, taxes	1,053.2	467.5	379.0	132.8	
12	Natural resource revenue	2,186.8	—	—	113.4	
13	Privileges, licences and permits	52.6	—	—	33.3	
14	Sales of goods and services	54.9	—	—	2.0	
Return on investments:						
15	Liquor board profits	114.2	—	—	114.2	
16	Other enterprises	6.2	—	—	—	
17	Interest and other returns on investments	179.4	—	—	—	
18	Total, return on investments	299.9	—	—	114.2	
Other revenue from own sources:						
19	Contributions to non-trusteed public service and teachers' pension plans	64.1	64.1	—	—	
20	Other	8.2	—	—	—	
21	Total, other revenue from own sources	72.3	64.1	—	—	
22	Total, gross general revenue from own sources	3,719.7	531.6	379.0	395.7	
General purpose transfers from the federal government and its enterprises:						
23	Statutory subsidies	3.2	—	—	—	
24	Share of federal income tax on privately owned public power utilities	20.0	—	—	—	
25	Share of federal tax on corporation undistributed income ...	1.4	—	—	—	
26	Share of federal estate tax	—	—	—	—	
27	Equalization	—	—	—	—	
28	Established programs	—	—	—	—	
29	Grants-in-lieu of taxes	—	—	—	—	
30	Other	64.0	—	—	—	
31	Total, general purpose transfers	88.6	—	—	—	
Specific purpose transfers from other levels of government and their enterprises:						
From the federal government:						
32	Transportation and communications	6.6	—	—	—	
33	Health	305.4	—	—	—	
34	Social welfare	98.6	—	—	—	
35	Education	49.0	—	—	—	
36	Natural resources	—	—	—	—	
37	Other functions	33.1	—	—	—	
38	Sub-total	492.6	—	—	—	
39	From local governments and their enterprises	0.1	—	—	—	
40	Total, specific purpose transfers	492.6	—	—	—	
41	Total, transfers	581.2	—	—	—	
42	Gross general revenue	4,301.0	531.6	379.0	395.7	

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Alberta

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		No
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
74.0	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
74.0	-	-	-	Total, impôts	11
2.5	-	1,965.0	106.0	Revenu au titre des ressources naturelles	12
17.9	-	-	1.4	Privilèges, licences et permis	13
-	-	-	52.9	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	6.2	-	Autres entreprises	16
-	-	179.4	-	Intérêts et autres revenus de placements	17
-	-	185.6	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
7.2	-	-	0.9	Autres	20
7.2	-	-	0.9	Total, autres revenus de sources propres	21
101.6	-	2,150.6	161.2	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	3.2	-	-	Subventions statutaires	23
-	20.0	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	1.4	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	64.0	-	-	Autres	30
-	88.6	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	6.6	-	-	Transports et communications	32
-	305.4	-	-	Santé	33
-	98.6	-	-	Bien-être social	34
-	49.0	-	-	Éducation	35
-	-	-	-	Ressources naturelles	36
-	33.0	-	-	Autres fonctions	37
-	492.6	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	0.1	-	-	Total, transferts à usage précis	40
-	492.7	-	-	Total, transferts	41
101.6	581.3	2,150.6	161.2	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

British Columbia

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	815.9	815.9	-	-	-
2	Corporation income taxes	271.5	-	271.5	-	-
3	General sale taxes	722.4	-	-	722.4	-
4	Motive fuel taxes	191.8	-	-	191.8	-
5	Tobacco taxes	32.1	-	-	32.1	-
6	Taxes on estates, successions and gifts	26.0	26.0	-	-	-
7	Health insurance premiums	140.0	-	-	-	-
8	Social insurance levies	130.0	130.0	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	101.8	-	-	101.8	-
11	Total, taxes	2,431.6	971.9	271.5	1,048.2	-
12	Natural resource revenue	212.4	-	35.0	67.0	-
13	Privileges, licences and permits	67.1	-	-	42.3	-
14	Sales of goods and services	130.6	-	-	7.6	-
	Return on investments:					
15	Liquor board profits	152.4	-	-	152.4	-
16	Other enterprises	175.0	-	-	-	-
17	Interest and other returns on investments	135.1	-	-	-	-
18	Total, return on investments	462.5	-	-	152.4	-
	Other revenue from own sources:					
19	Contributions to non-trusteed public service and teachers' pension plans.	-	-	-	-	-
20	Other	10.0	-	-	-	-
21	Total, other revenue from own sources	10.0	-	-	-	-
22	Total, gross general revenue from own sources	3,314.2	971.9	306.5	1,317.5	-
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.1	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	2.1	-	-	-	-
25	Share of federal tax on corporation undistributed income ...	2.0	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	-	-	-	-	-
28	Established programs	-	-	-	-	-
29	Grants-in-lieu of taxes	1.6	-	-	-	-
30	Other	60.0	-	-	-	-
31	Total, general purpose transfers	67.9	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	2.0	-	-	-	-
33	Health	353.2	-	-	-	-
34	Social welfare	175.0	-	-	-	-
35	Education	62.0	-	-	-	-
36	Natural resources	5.5	-	-	-	-
37	Other functions	25.8	-	-	-	-
38	Sub-total	623.5	-	-	-	-
39	From local governments and their enterprises	29.6	-	-	-	-
40	Total, specific purpose transfers	653.1	-	-	-	-
41	Total, transfers	721.0	-	-	-	-
42	Gross general revenue	4,035.2	971.9	306.5	1,317.5	-

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Colombie-Britannique

Economic classification - Classification économique				Revenus généraux bruts		N ^o
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus			
millions of dollars - millions de dollars						
				Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des sociétés	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6	
140.0	-	-	-	Primes de services de santé	7	
-	-	-	-	Impôts au titre de l'assurance sociale	8	
-	-	-	-	Prélèvements au titre des régimes de pension universel	9	
-	-	-	-	Autres impôts	10	
140.0	-	-	-	Total, impôts	11	
5.9	-	91.1	13.4	Revenu au titre des ressources naturelles	12	
22.3	-	-	2.6	Privilèges, licences et permis	13	
-	-	-	122.9	Vente de biens et services	14	
				Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	175.0	-	Autres entreprises	16	
-	-	135.1	-	Intérêts et autres revenus de placements	17	
-	-	310.1	-	Total, revenus de placements	18	
				Autres revenus de sources propres:		
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19	
10.0	-	-	-	Autres	20	
10.0	-	-	-	Total, autres revenus de sources propres	21	
178.2	-	401.2	138.9	Total, revenus généraux bruts de sources propres	22	
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:		
-	2.1	-	-	Subventions statutaires	23	
-	2.1	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24	
-	2.0	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	-	-	-	Péréquation	27	
-	-	-	-	Programmes établis	28	
-	1.6	-	-	Subventions en remplacement d'impôt	29	
-	60.0	-	-	Autres	30	
-	67.9	-	-	Total, transferts de nature générale	31	
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:		
				Transferts de l'administration publique fédérale:		
-	2.0	-	-	Transports et communications	32	
-	353.2	-	-	Santé	33	
-	175.0	-	-	Bien-être social	34	
-	62.0	-	-	Éducation	35	
-	5.5	-	-	Ressources naturelles	36	
-	25.8	-	-	Autres fonctions	37	
-	623.5	-	-	Total partiel	38	
-	29.6	-	-	Transferts des administrations publiques locales et de leurs entreprises	39	
-	653.1	-	-	Total, transferts à usage précis	40	
-	721.0	-	-	Total, transferts	41	
178.2	721.0	401.2	139.0	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Yukon

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			millions of dollars - millions de dollars		
	Taxes:				
1	Personal income taxes	-	-	-	-
2	Corporation income taxes	-	-	-	-
3	General sale taxes	-	-	-	-
4	Motive fuel taxes	3.6	-	-	3.6
5	Tobacco taxes	0.5	-	-	0.5
6	Taxes on estates, successions and gifts	-	-	-	-
7	Health insurance premiums	0.8	-	-	-
8	Social insurance levies	-	-	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	2.6	-	-	2.6
11	Total, taxes	7.5	-	-	6.7
12	Natural resource revenue	0.3	-	-	0.1
13	Privileges, licences and permits	1.8	-	-	1.3
14	Sales of goods and services	1.1	-	-	-
	Return on investments:				
15	Liquor board profits	3.4	-	-	3.4
16	Other enterprises	-	-	-	-
17	Interest and other returns on investments	1.5	-	-	-
18	Total, return on investments	4.9	-	-	3.4
	Other revenue from own sources:				
19	Contributions to non-trusteed public service and teachers' pension plans.	-	-	-	-
20	Other	0.1	-	-	-
21	Total, other revenue from own sources	0.1	-	-	-
22	Total, gross general revenue from own sources	15.6	-	-	11.5
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	0.8	-	-	-
25	Share of federal tax on corporation undistributed income ...	-	-	-	-
26	Share of federal estate tax	-	-	-	-
27	Equalization	-	-	-	-
28	Established programs	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	31.8	-	-	-
31	Total, general purpose transfers	32.6	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	12.3	-	-	-
33	Health	4.6	-	-	-
34	Social welfare	1.4	-	-	-
35	Education	1.4	-	-	-
36	Natural resources	-	-	-	-
37	Other functions	0.5	-	-	-
38	Sub-total	20.2	-	-	-
39	From local governments and their enterprises	0.1	-	-	-
40	Total, specific purpose transfers	20.3	-	-	-
41	Total, transfers	52.9	-	-	-
42	Gross general revenue	68.5	-	-	11.9

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 13 mars 1977 - suite

Yukon

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres Revenus	Revenus généraux bruts	N ^o
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
0.8	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
0.8	-	-	-	Total, impôts	11
0.2	-	-	-	Revenu au titre des ressources naturelles	12
0.3	-	-	0.2	Privilèges, licences et permis	13
-	-	-	1.1	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	1.4	-	Intérêts et autres revenus de placements	17
-	-	1.4	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
0.1	-	-	-	Autres	20
0.1	-	-	-	Total, autres revenus de sources propres	21
1.4	-	1.4	1.3	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	0.8	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	31.8	-	-	Autres	30
-	32.6	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	12.3	-	-	Transports et communications	32
-	4.6	-	-	Santé	33
-	1.4	-	-	Bien-être social	34
-	1.4	-	-	Éducation	35
-	-	-	-	Ressources naturelles	36
-	0.5	-	-	Autres fonctions	37
-	20.2	-	-	Total partiel	38
-	0.1	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	20.3	-	-	Total, transferts à usage précis	40
-	52.9	-	-	Total, transferts	41
1.4	52.9	1.4	1.3	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Continued

Northwest Territories

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	-	-	-	-	-
2	Corporation income taxes	-	-	-	-	-
3	General sale taxes	-	-	-	-	-
4	Motive fuel taxes	5.7	-	-	-	5.7
5	Tobacco taxes	-	-	-	-	-
6	Taxes on estates, successions and gifts	-	-	-	-	-
7	Health insurance premiums	-	-	-	-	-
8	Social insurance levies	-	-	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	1.2	-	-	-	1.2
11	Total, taxes	7.0	-	-	-	7.0
12	Natural resource revenue	0.2	-	-	-	-
13	Privileges, licences and permits	1.0	-	-	-	0.9
14	Sales of goods and services	7.0	-	-	-	-
	Return on investments:					
15	Liquor board profits	4.9	-	-	-	4.9
16	Other enterprises	-	-	-	-	-
17	Interest and other returns on investments	1.1	-	-	-	-
18	Total, return on investments	6.0	-	-	-	4.9
	Other revenue from own sources:					
19	Contributions to non-trusted public service and teachers' pension plans	-	-	-	-	-
20	Other	0.8	-	-	-	-
21	Total, other revenue from own sources	0.8	-	-	-	-
22	Total, gross general revenue from own sources	22.0	-	-	-	12.8
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	-	-	-	-	-
24	Share of federal income tax on privately owned public power utilities	0.1	-	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	-	-	-	-	-
28	Established programs	-	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-	-
30	Other	165.3	-	-	-	-
31	Total, general purpose transfers	165.4	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	4.1	-	-	-	-
33	Health	10.8	-	-	-	-
34	Social welfare	6.0	-	-	-	-
35	Education	-	-	-	-	-
36	Natural resources	-	-	-	-	-
37	Other functions	4.6	4.3	-	-	-
38	Sub-total	25.5	4.3	-	-	-
39	From local governments and their enterprises	-	-	-	-	-
40	Total, specific purpose transfers	25.5	4.3	-	-	-
41	Total, transfers	190.9	4.3	-	-	-
42	Gross general revenue	212.3	4.3	-	-	12.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Territoires du Nord-Ouest

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
millions of dollars - millions de dollars				N ^o	
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
-	-	-	0.2	Revenu au titre des ressources naturelles	12
0.1	-	-	0.1	Privilèges, licences et permis	13
-	-	-	7.0	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Autres entreprises	16
-	-	1.1	-	Intérêts et autres revenus de placements	17
-	-	1.1	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants.	19
0.1	-	-	-	Autres	20
0.1	-	-	-	Total, autres revenus de sources propres	21
0.2	-	1.1	7.3	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	0.1	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	165.3	-	-	Autres	30
-	165.4	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	4.1	-	-	Transports et communications	32
-	10.8	-	-	Santé	33
-	6.0	-	-	Bien-être social	34
-	-	-	-	Éducation	35
-	-	-	-	Ressources naturelles	36
-	0.2	-	-	Autres fonctions	37
-	21.2	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	21.2	-	-	Total, transferts à usage précis	40
-	186.6	-	-	Total, transferts	41
0.2	186.7	1.1	7.2	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1977 - Concluded

Canada

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification - Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			millions of dollars - millions de dollars		
	Taxes:				
1	Personal income taxes	7,921.4	7,921.4	—	—
2	Corporation income taxes	2,339.0	—	2,339.0	—
3	General sale taxes	4,947.4	—	—	4,947.4
4	Motive fuel taxes	1,654.4	—	—	1,654.4
5	Tobacco taxes	435.7	—	—	435.7
6	Taxes on estates, successions and gifts	129.3	129.3	—	—
7	Health insurance premiums	1,004.8	—	—	—
8	Social insurance levies	958.1	958.1	—	—
9	Universal pension plan levies	555.8	—	—	—
10	Other taxes	1,208.0	351.6	—	856.4
11	Total, taxes	21,154.1	9,916.3	2,339.0	7,893.9
12	Natural resource revenue	3,097.1	—	167.1	292.1
13	Privileges, licences and permits	897.9	—	—	603.5
14	Sales of goods and services	802.0	—	—	16.4
	Return on investments:				
15	Liquor board profits	970.3	—	—	970.3
16	Other enterprises	317.0	—	—	—
17	Interest and other returns on investments	1,799.9	—	—	—
18	Total, return on investments	3,087.2	—	—	970.3
	Other revenue from own sources:				
19	Contributions to non-trusted public service and teachers' pension plans	226.5	226.5	—	—
20	Other	110.5	—	—	7.6
21	Total, other revenue from own sources	337.0	226.5	—	7.6
22	Total, gross general revenue from own sources	29,375.2	10,142.8	2,506.1	9,783.8
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	33.9	—	—	—
24	Share of federal income tax on privately owned public power utilities	37.8	—	—	—
25	Share of federal tax on corporation undistributed income	16.8	—	—	—
26	Share of federal estate tax	— 1.0	—	—	—
27	Equalization	2,226.4	—	—	—
28	Established programs	—	—	—	—
29	Grants-in-lieu of taxes	1.6	—	—	—
30	Other	856.8	—	—	—
31	Total, general purpose transfers	3,172.4	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	123.2	—	—	—
33	Health	2,914.9	—	—	—
34	Social welfare	1,360.9	—	—	—
35	Education	831.0	—	—	—
36	Natural resources	55.6	—	—	—
37	Other functions	461.7	—	—	—
38	Sub-total	5,747.3	—	—	—
39	From local governments and their enterprises	41.4	—	—	—
40	Total, specific purpose transfers	5,788.7	—	—	—
41	Total, transfers	8,961.1	—	—	—
42	Gross general revenue	38,336.2	10,142.8	2,506.1	9,783.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1977 - fin

Canada

Economic classification - Classification économique				Revenus généraux bruts	N°
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des sociétés	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les biens transmis par décès, les successions et les dons	6
1,004.8	-	-	-	Primes de services de santé	7
-	-	-	-	Impôts au titre de l'assurance sociale	8
-	-	-	-	Prélèvements au titre des régimes de pension universel	9
-	-	-	-	Autres impôts	10
1,004.8	-	-	-	Total, impôts	11
32.7	-	2,467.2	138.0	Revenu au titre des ressources naturelles	12
285.9	-	-	8.5	Privilèges, licences et permis	13
-	-	-	785.6	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	317.0	-	Autres entreprises	16
-	-	1,799.9	-	Intérêts et autres revenus de placements	17
-	-	2,116.9	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Contributions aux régimes de pension non constitués en fiducie de la fonction publique et des enseignants	19
99.7	-	-	3.1	Autres	20
99.7	-	-	3.1	Total, autres revenus de sources propres	21
1,423.1	-	4,584.1	935.2	Total, revenus généraux bruts de sources propres	22
				Transferts de nature générale de l'administration publique fédérale et de ses entreprises:	
-	33.9	-	-	Subventions statutaires	23
-	37.8	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	16.8	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	- 1.0	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	2,226.4	-	-	Péréquation	27
-	-	-	-	Programmes établis	28
-	1.6	-	-	Subventions en remplacement d'impôt	29
-	856.8	-	-	Autres	30
-	3,172.4	-	-	Total, transferts de nature générale	31
				Transferts à usage précis d'autres niveaux d'administration publique de leurs entreprises:	
				Transferts de l'administration publique fédérale:	
-	123.2	-	-	Transports et communications	32
-	2,914.9	-	-	Santé	33
-	1,360.9	-	-	Bien-être social	34
-	831.0	-	-	Éducation	35
-	55.6	-	-	Ressources naturelles	36
-	461.7	-	-	Autres fonctions	37
-	5,748.9	-	-	Total partiel	38
-	41.4	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	5,790.3	-	-	Total, transferts à usage précis	40
-	8,961.1	-	-	Total, transferts	41
1,423.1	8,961.1	4,584.1	935.4	Revenus généraux bruts	42

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1977

No.	Gross general expenditure	Total Table 2 Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
			millions of dollars — millions de dollars	
			Newfoundland — Terre-Neuve	
1	General government	35.5	30.2	5.3
2	Protection of persons and property	30.9	30.3	0.1
3	Transportation and communications	112.0	107.5	—
4	Health	203.0	196.5	6.5
5	Social welfare	97.6	27.6	70.0
6	Education	260.7	41.6	219.1
7	Natural resources	38.3	36.5	0.1
8	Agriculture, trade and industry, and tourism	46.2	28.0	0.4
9	Environment	13.1	3.5	—
10	Recreation and culture	26.2	25.4	0.5
11	Labour and employment, and immigration	0.8	0.8	—
12	Housing	4.0	0.2	—
13	Supervision and development of regions and localities	15.0	13.5	0.5
14	Research establishments	—	—	—
15	General purpose transfers to local governments	8.9	—	—
16	Transfers to own enterprises	11.8	—	—
17	Debt charges	122.3	3.0	119.3
18	Other	—	—	—
19	Gross general expenditure	1,026.3	544.7	421.8
			Prince Edward Island — Île-du-Prince-Édouard	
20	General government	38.9	38.3	0.5
21	Protection of persons and property	5.9	5.8	0.1
22	Transportation and communications	19.6	19.6	—
23	Health	38.3	38.3	—
24	Social welfare	21.3	9.7	11.6
25	Education	58.1	8.3	10.3
26	Natural resources	2.4	2.4	—
27	Agriculture, trade and industry, and tourism	14.2	10.4	1.2
28	Environment	3.1	2.8	—
29	Recreation and culture	3.6	3.5	0.1
30	Labour and employment, and immigration	0.5	0.5	—
31	Housing	3.1	3.1	—
32	Supervision and development of regions and localities	5.4	5.1	—
33	Research establishments	1.2	1.2	—
34	General purpose transfers to local governments	1.5	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	14.2	—	14.2
37	Other	—	—	—
38	Gross general expenditure	231.3	148.9	38.2

TABEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1977

Economic classification — Classification économique				
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes	Nº
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Newfoundland — Terre-Neuve				
—	—	—	Administration publique générale	1
—	0.5	—	Protection des personnes et des biens	2
—	4.4	—	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	—	—	Éducation	6
1.8	—	—	Ressources naturelles	7
17.0	—	0.7	Agriculture, commerce et industrie, et tourisme	8
—	9.6	—	Environnement	9
0.3	—	—	Loisirs et culture	10
—	—	—	Main-d'oeuvre, population active et immigration	11
3.8	—	—	Logement	12
—	0.9	—	Surveillance et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherches	14
—	8.9	—	Transferts de nature générale aux administrations publiques locales	15
11.8	—	—	Transferts à ses propres entreprises	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
34.7	24.4	0.7	Dépenses générales brutes	19
Prince Edward Island — Île-du-Prince-Édouard				
—	—	—	Administration publique générale	20
—	—	—	Protection des personnes et des biens	21
—	—	—	Transports et communications	22
—	—	—	Santé	23
—	—	—	Bien-être social	24
—	39.5	—	Éducation	25
—	—	—	Ressources naturelles	26
2.7	—	—	Agriculture, commerce et industrie, et tourisme	27
0.1	0.2	—	Environnement	28
—	—	—	Loisirs et culture	29
—	—	—	Main-d'oeuvre, population active et immigration	30
—	—	—	Logement	31
0.3	—	—	Surveillance et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherches	33
—	1.5	—	Transferts de nature générale aux administrations publiques locales	34
—	—	—	Transferts à ses propres entreprises	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
3.0	41.2	—	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1977 - Continued

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
			millions of dollars — millions de dollars	
			Nova Scotia — Nouvelle-Écosse	
1	General government	52.3	52.0	0.1
2	Protection of persons and property	32.5	31.2	0.2
3	Transportation and communications	103.6	97.6	—
4	Health	299.5	298.4	0.9
5	Social welfare	108.6	15.9	71.0
6	Education	306.9	53.3	83.6
7	Natural resources	24.9	21.6	—
8	Agriculture, trade and industry, and tourism	53.5	49.8	1.9
9	Environment	8.9	7.1	—
10	Recreation and culture	16.1	14.4	1.6
11	Labour and employment, and immigration	0.9	0.9	—
12	Housing	10.9	5.0	0.2
13	Supervision and development of regions and localities	54.6	34.2	—
14	Research establishments	2.9	2.9	—
15	General purpose transfers to local governments	37.1	—	—
16	Transfers to own enterprises	3.5	—	—
17	Debt charges	100.6	1.7	96.4
18	Other	—	—	—
19	Gross general expenditure	1,217.4	685.9	255.9
			New Brunswick — Nouveau-Brunswick	
20	General government	50.4	39.0	8.9
21	Protection of persons and property	25.4	24.8	0.6
22	Transportation and communications	134.3	124.2	0.9
23	Health	233.2	220.7	12.3
24	Social welfare	125.8	18.3	107.5
25	Education	313.7	245.2	68.4
26	Natural resources	30.1	23.8	0.5
27	Agriculture, trade and industry, and tourism	38.1	33.6	1.3
28	Environment	5.4	2.7	0.1
29	Recreation and culture	7.1	5.2	1.6
30	Labour and employment, and immigration	2.6	2.5	0.1
31	Housing	—	—	—
32	Supervision and development of regions and localities	26.4	19.0	0.4
33	Research establishments	1.4	1.4	0.1
34	General purpose transfers to local governments	37.3	—	—
35	Transfers to own enterprises	7.7	—	—
36	Debt charges	67.5	0.1	67.4
37	Other	—	—	—
38	Gross general expenditure	1,106.5	760.6	269.9

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Economic classification - Classification économique			Dépenses générales brutes	N ^o
Transfers to - Transferts aux		Other expenditures - Autres dépenses		
Business - Entreprises	Other levels of government - Autres niveau d'administration publique			
millions of dollars - millions de dollars				
Nova Scotia - Nouvelle-Écosse				
-	0.1	-	Administration publique générale	1
-	1.1	-	Protection des personnes et des biens	2
0.5	5.5	-	Transports et communications	3
-	0.2	-	Santé	4
-	21.7	-	Bien-être social	5
-	170.0	-	Éducation	6
1.7	-	1.6	Ressources naturelles	7
1.9	-	-	Agriculture, commerce et industrie, et tourisme	8
-	1.8	-	Environnement	9
-	0.2	-	Loisirs et culture	10
-	-	-	Main-d'oeuvre, population active et immigration	11
5.8	-	-	Logement	12
-	20.4	-	Surveillance et mise en valeur des régions et des localités	13
-	-	-	Établissements de recherches	14
-	37.1	-	Transferts de nature générale aux administrations publiques locales	15
3.5	-	-	Transferts à ses propres entreprises	16
-	-	2.5	Service de la dette	17
-	-	-	Autres	18
13.5	258.1	4.1	Dépenses générales brutes	19
New Brunswick - Nouveau-Brunswick				
-	-	2.5	Administration publique générale	20
-	-	-	Protection des personnes et des biens	21
2.6	0.3	6.2	Transports et communications	22
-	0.2	-	Santé	23
-	-	-	Bien-être social	24
-	0.1	-	Éducation	25
5.7	-	-	Ressources naturelles	26
2.9	-	0.3	Agriculture, commerce et industrie, et tourisme	27
-	2.6	-	Environnement	28
-	-	0.4	Loisirs et culture	29
-	-	-	Main-d'oeuvre, population active et immigration	30
-	-	-	Logement	31
0.3	6.7	-	Surveillance et mise en valeur des régions et des localités	32
-	-	-	Établissements de recherches	33
-	37.3	-	Transferts de nature générale aux administrations publiques locales	34
7.7	-	-	Transferts à ses propres entreprises	35
-	-	-	Service de la dette	36
-	-	-	Autres	37
19.3	47.3	9.4	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1977 - Continued

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
millions of dollars — millions de dollars				
Québec				
1	General government	573.2	416.5	156.7
2	Protection of persons and property	358.4	347.3	6.7
3	Transportation and communications	873.8	764.7	0.4
4	Health	2,660.2	2,370.8	289.4
5	Social welfare	1,781.1	117.3	1,663.7
6	Education	3,078.2	485.2	832.5
7	Natural resources	147.8	145.5	0.6
8	Agriculture, trade and industry, and tourism	333.4	196.7	9.0
9	Environment	44.1	13.1	—
10	Recreation and culture	100.8	57.4	34.2
11	Labour and employment, and immigration	44.9	43.7	1.2
12	Housing	67.5	7.3	—
13	Supervision and development of regions and localities	117.5	93.4	15.9
14	Research establishments	—	—	—
15	General purpose transfers to local governments	484.8	—	—
16	Transfers to own enterprises	75.0	—	—
17	Debt charges	508.8	—	508.8
18	Other	—	—	—
19	Gross general expenditure	11,249.6	5,058.8	3,519.2
Ontario				
20	General government	593.0	477.7	83.8
21	Protection of persons and property	536.2	442.0	4.4
22	Transportation and communications	992.0	449.8	0.2
23	Health	3,483.7	3,227.1	167.4
24	Social welfare	1,840.9	227.9	1,455.1
25	Education	3,010.7	484.8	811.2
26	Natural resources	183.7	153.4	1.1
27	Agriculture, trade and industry, and tourism	174.4	89.1	18.9
28	Environment	246.4	219.2	—
29	Recreation and culture	193.3	87.9	102.2
30	Labour and employment, and immigration	12.0	12.0	—
31	Housing	167.4	22.0	3.2
32	Supervision and development of regions and localities	105.3	102.3	0.4
33	Research establishments	8.0	8.0	—
34	General purpose transfers to local governments	301.5	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	983.7	—	983.7
37	Other	—	—	—
38	Gross general expenditure	12,832.2	6,002.9	3,631.3

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Economic classification - Classification économique					
Transfers to - Transferts aux		Other expenditures - Autres dépenses	Dépenses générales brutes		No
Business - Entreprises	Other levels of government - Autres niveau d'administration publique				
millions of dollars - millions de dollars					
Québec					
-	-	-	Administration publique générale	1	
0.2	4.2	-	Protection des personnes et des biens	2	
-	33.7	75.0	Transports et communications	3	
-	-	-	Santé	4	
-	-	-	Bien-être social	5	
-	1,760.5	-	Éducation	6	
1.5	0.2	-	Ressources naturelles	7	
95.8	17.3	14.6	Agriculture, commerce et industrie, et tourisme	8	
-	31.0	-	Environnement	9	
-	5.6	3.6	Loisirs et culture	10	
-	-	-	Main-d'oeuvre, population active et immigration	11	
9.7	50.5	-	Logement	12	
-	8.2	-	Surveillance et mise en valeur des régions et des localités	13	
-	484.8	-	Établissements et recherches	14	
75.0	-	-	Transferts de nature générale aux administrations publiques locales	15	
-	-	-	Transferts à ses propres entreprises	16	
-	-	-	Service de la dette	17	
-	-	-	Autres	18	
182.4	2,395.9	93.3	Dépenses générales brutes	19	
Ontario					
-	0.1	31.5	Administration publique générale	20	
5.4	84.4	-	Protection des personnes et des biens	21	
5.7	493.2	43.1	Transports et communications	22	
-	89.3	-	Santé	23	
-	157.9	-	Bien-être social	24	
-	1,714.7	-	Éducation	25	
0.7	28.6	-	Ressources naturelles	26	
59.0	7.5	-	Agriculture, commerce et industrie, et tourisme	27	
2.8	24.5	-	Environnement	28	
0.2	3.0	-	Loisirs et culture	29	
-	-	-	Main-d'oeuvre, population active et immigration	30	
109.4	32.8	-	Logement	31	
-	2.7	-	Surveillance et mise en valeur des régions et des localités	32	
-	-	-	Établissement de recherches	33	
-	301.5	-	Transferts de nature générale aux administrations publiques locales	34	
-	-	-	Transferts à ses propres entreprises	35	
-	-	-	Service de la dette	36	
-	-	-	Autres	37	
183.2	2,940.1	74.6	Dépenses générales brutes	38	

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1977 - Continued

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
millions of dollars — millions de dollars				
Manitoba				
1	General government	114.0	104.8	6.2
2	Protection of persons and property	48.2	47.2	0.7
3	Transportation and communications	89.2	83.6	—
4	Health	447.8	443.9	3.9
5	Social welfare	267.0	115.2	144.7
6	Education	300.0	50.2	88.7
7	Natural resources	33.0	32.0	0.6
8	Agriculture, trade and industry, and tourism	61.0	46.6	13.4
9	Environment	8.0	4.9	—
10	Recreation and culture	31.8	17.9	13.9
11	Labour and employment, and immigration	6.2	6.2	—
12	Housing	18.8	6.3	—
13	Supervision and development of regions and localities	30.5	30.0	0.4
14	Research establishments	—	—	—
15	General purpose transfers to local governments	23.9	—	—
16	Transfers to own enterprises	13.3	—	—
17	Debt charges	99.0	—	99.0
18	Other	—	—	—
19	Gross general expenditure	1,591.7	988.9	371.7
Saskatchewan				
20	General government	88.9	77.9	9.7
21	Protection of persons and property	42.7	42.3	0.2
22	Transportation and communications	155.3	136.0	—
23	Health	339.9	337.8	0.9
24	Social welfare	185.7	58.9	123.2
25	Education	321.7	51.0	80.6
26	Natural resources	37.1	24.5	0.1
27	Agriculture, trade and industry, and tourism	130.2	38.1	72.1
28	Environment	13.3	12.0	—
29	Recreation and culture	13.0	7.0	5.4
30	Labour and employment, and immigration	1.2	1.1	0.1
31	Housing	53.5	—	—
32	Supervision and development of regions and localities	22.5	18.7	—
33	Research establishments	3.0	2.9	0.1
34	General purpose transfers to local governments	19.0	—	—
35	Transfers to own enterprises	18.4	—	—
36	Debt charges	60.6	—	60.6
37	Other	—	—	—
38	Gross general expenditure	1,506.2	808.3	351.1

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Economic classification — Classification économique					N ^o
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique				
millions of dollars — millions de dollars					
Manitoba					
—	3.0	—	Administration publique générale	1	
0.2	—	—	Protection des personnes et des biens	2	
—	5.7	—	Transports et communications	3	
—	—	—	Santé	4	
—	7.0	—	Bien-être social	5	
—	161.0	—	Éducation	6	
—	—	0.4	Ressources naturelles	7	
0.7	0.3	—	Agriculture, commerce et industrie, et tourisme	8	
—	3.1	—	Environnement	9	
—	—	—	Loisirs et culture	10	
—	—	—	Main-d'oeuvre, population active et immigration	11	
—	12.5	—	Logement	12	
—	—	—	Surveillance et mise en valeur des régions et des localités	13	
—	—	—	Établissements de recherches	14	
—	23.9	—	Transferts de nature générale aux administrations publiques locales	15	
13.3	—	—	Transferts à ses propres entreprises	16	
—	—	—	Service de la dette	17	
—	—	—	Autres	18	
14.3	216.4	0.4	Dépenses générales brutes	19	
Saskatchewan					
—	—	1.3	Administration publique générale	20	
0.2	0.1	—	Protection des personnes et des biens	21	
1.3	18.0	—	Transports et communications	22	
—	3.1	—	Santé	23	
—	3.6	—	Bien-être social	24	
—	190.1	—	Éducation	25	
12.0	—	0.4	Ressources naturelles	26	
8.6	2.9	8.6	Agriculture, commerce et industrie, et tourisme	27	
—	1.3	0.1	Environnement	28	
0.4	0.2	—	Loisirs et culture	29	
—	—	—	Main-d'oeuvre, population active et immigration	30	
42.5	11.0	—	Logement	31	
—	3.7	—	Surveillance et mise en valeur des régions et des localités	32	
—	—	—	Établissements de recherches	33	
—	19.0	—	Transferts de nature générale aux administrations publiques locales	34	
18.4	—	—	Transferts à ses propres entreprises	35	
—	—	—	Service de la dette	36	
—	—	—	Autres	37	
83.5	252.9	10.4	Dépenses générales brutes	38	

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1977 - Continued

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
		millions of dollars — millions de dollars		
		Alberta		
1	General government	267.3	175.7	51.5
2	Protection of persons and property	134.8	110.7	4.5
3	Transportation and communications	250.7	187.7	0.3
4	Health	797.5	751.8	20.9
5	Social welfare	391.0	124.1	254.6
6	Education	813.9	99.0	247.0
7	Natural resources	431.1	93.7	8.3
8	Agriculture, trade and industry, and tourism	120.8	67.0	24.6
9	Environment	28.8	17.0	0.8
10	Recreation and culture	59.7	29.4	6.3
11	Labour and employment, and immigration	12.3	7.9	4.3
12	Housing	21.0	1.9	19.0
13	Supervision and development of regions and localities	17.7	12.7	1.4
14	Research establishments	7.1	6.7	—
15	General purpose transfers to local governments	56.4	—	—
16	Transfers to own enterprises	16.6	—	—
17	Debt charges	126.0	—	125.9
18	Other	—	—	—
19	Gross general expenditure	3,552.9	1,685.1	769.3
		British Columbia — Colombie-Britannique		
20	General government	228.5	228.0	0.1
21	Protection of persons and property	164.1	162.6	0.7
22	Transportation and communications	334.6	330.5	0.1
23	Health	1,082.5	1,062.7	14.2
24	Social welfare	713.5	177.1	371.3
25	Education	702.0	78.3	180.6
26	Natural resources	212.4	150.1	2.1
27	Agriculture, trade and industry, and tourism	77.4	39.5	34.5
28	Environment	9.2	9.2	—
29	Recreation and culture	51.1	32.9	8.9
30	Labour and employment, and immigration	6.2	6.1	0.1
31	Housing	213.5	46.7	33.0
32	Supervision and development of regions and localities	25.0	23.5	0.3
33	Research establishments	—	—	—
34	General purpose transfers to local governments	97.9	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	100.4	—	100.4
37	Other	—	—	—
38	Gross general expenditure	4,018.2	2,347.1	746.3

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Economic classification - Classification économique				
Transfers to Transferts aux		Other expenditures - Autres dépenses	Dépenses générales brutes	No
Business - Entreprises	Other levels of government - Autres niveau d'administration publique			
millions of dollars - millions de dollars				
Alberta				
27.0	6.6	6.6	Administration publique générale	1
-	17.3	2.3	Protection des personnes et des biens	2
-	62.6	0.1	Transports et communications	3
-	24.4	0.3	Santé	4
-	11.6	0.6	Bien-être social	5
-	461.3	6.6	Éducation	6
327.2	-	2.1	Ressources naturelles	7
18.8	9.4	0.9	Agriculture, commerce et industrie, et tourisme	8
-	7.2	3.8	Environnement	9
-	23.8	0.2	Loisirs et culture	10
-	-	0.1	Main-d'oeuvre, population active et immigration	11
-	0.1	-	Logement	12
-	3.5	0.1	Surveillance et mise en valeur des régions et des localités	13
-	-	0.4	Établissements de recherches	14
-	56.4	-	Transferts de nature générale aux administrations publiques locales	15
16.6	-	-	Transferts à ses propres entreprises	16
-	-	0.1	Service de la dette	17
-	-	-	Autres	18
389.5	684.4	24.5	Dépenses générales brutes	19
British Columbia - Colombie-Britannique				
-	-	0.4	Administration publique générale	20
-	0.8	-	Protection des personnes et des biens	21
-	-	3.9	Transports et communications	22
-	5.6	-	Santé	23
-	165.1	-	Bien-être social	24
-	443.0	-	Éducation	25
60.2	-	-	Ressources naturelles	26
3.3	0.1	-	Agriculture, commerce et industrie, et tourisme	27
-	-	-	Environnement	28
-	1.3	8.0	Loisirs et culture	29
-	-	-	Main-d'oeuvre, population active et immigration	30
130.6	-	3.2	Logement	31
-	1.2	-	Surveillance et mise en valeur des régions et des localités	32
-	-	-	Établissements de recherches	33
-	97.9	-	Transferts de nature générale aux administrations publiques locales	34
-	-	-	Transferts à ses propres entreprises	35
-	-	-	Service de la dette	36
-	-	-	Autres	37
194.1	715.1	15.5	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1977 - Continued

No.	Gross general expenditure	Total Table 2 — Total, tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
			millions of dollars — millions de dollars	
			Yukon	
1	General government	5.2	5.2	—
2	Protection of persons and property	6.5	6.0	—
3	Transportation and communications	14.6	14.4	—
4	Health	8.0	8.0	—
5	Social welfare	6.0	4.5	1.4
6	Education	12.4	11.9	0.4
7	Natural resources	0.7	0.8	—
8	Agriculture, trade and industry, and tourism	1.2	1.2	—
9	Environment	0.1	0.1	—
10	Recreation and culture	1.1	0.8	0.2
11	Labour and employment, and immigration	—	—	—
12	Housing	4.1	2.5	—
13	Supervision and development of regions and localities	3.7	3.3	—
14	Research establishments	—	—	—
15	General purpose transfers to local governments	1.1	—	—
16	Transfers to own enterprises	—	—	—
17	Debt charges	0.6	—	0.6
18	Other	—	—	—
19	Gross general expenditure	65.3	58.6	2.7
			Northwest Territories — Territoires du Nord-Ouest	
20	General government	62.5	62.3	0.2
21	Protection of persons and property	9.5	9.5	—
22	Transportation and communications	7.1	7.1	—
23	Health	24.6	23.3	1.3
24	Social welfare	11.1	4.5	6.6
25	Education	37.8	31.2	2.6
26	Natural resources	2.9	2.9	—
27	Agriculture, trade and industry, and tourism	9.8	9.2	0.1
28	Environment	8.3	8.3	—
29	Recreation and culture	3.5	3.5	—
30	Labour and employment, and immigration	—	—	—
31	Housing	15.3	15.1	—
32	Supervision and development of regions and localities	11.8	5.8	—
33	Research establishments	—	—	—
34	General purpose transfers to local governments	—	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	0.6	—	0.6
37	Other	—	—	—
38	Gross general expenditure	204.8	182.7	11.4

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1977 - suite

Economic classification — Classification économique			Dépenses générales brutes	N ^o
Transfers to Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Yukon				
—	—	—	— Administration publique générale	1
0.5	—	—	— Protection des personnes et des biens	2
—	0.2	—	— Transports et communications	3
—	—	—	— Santé	4
—	—	—	— Bien-être social	5
—	—	—	— Éducation	6
—	—	—	— Ressources naturelles	7
—	—	—	— Agriculture, commerce et industrie, et tourisme	8
—	—	—	— Environnement	9
—	0.1	—	— Loisirs et culture	10
—	—	—	— Main-d'oeuvre, population active et immigration	11
1.2	0.4	—	— Logement	12
—	0.4	—	— Surveillance et mise en valeur des régions et des localités	13
—	—	—	— Établissements de recherches	14
—	1.1	—	— Transferts de nature générale aux administrations publiques locales	15
—	—	—	— Transferts à ses propres entreprises	16
—	—	—	— Service de la dette	17
—	—	—	— Autres	18
1.7	2.2	—	— Dépenses générales brutes	19
Northwest Territories — Territoires du Nord-Ouest				
—	—	—	— Administration publique générale	20
—	—	—	— Protection des personnes et des biens	21
—	—	—	— Transports et communications	22
—	—	—	— Santé	23
—	—	—	— Bien-être social	24
—	3.9	0.2	— Éducation	25
—	—	—	— Ressources naturelles	26
0.5	—	—	— Agriculture, commerce et industrie, et tourisme	27
—	—	—	— Environnement	28
—	—	—	— Loisirs et culture	29
—	—	—	— Main-d'oeuvre, population active et immigration	30
0.2	—	—	— Logement	31
—	6.0	—	— Surveillance et mise en valeur des régions et des localités	32
—	—	—	— Établissements de recherches	33
—	—	—	— Transferts de nature générale aux administrations publiques locales	34
—	—	—	— Transferts à ses propres entreprises	35
—	—	—	— Service de la dette	36
—	—	—	— Autres	37
0.7	9.9	0.2	— Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1977 - Concluded

No.	Gross general expenditure	Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
		millions of dollars — millions de dollars		
		Canada		
1	General government	2,109.8	1,707.7	323.0
2	Protection of persons and property	1,395.2	1,259.8	18.2
3	Transportation and communications	3,086.7	2,322.6	1.8
4	Health	9,618.2	8,979.1(1)	516.0
5	Social welfare	5,549.5	901.1	4,280.7
6	Education	9,216.1	1,640.1	2,625.1
7	Natural resources	1,144.5	687.1	13.3
8	Agriculture, trade and industry, and tourism	1,060.4	609.2	177.4
9	Environment	388.8	299.7	1.0
10	Recreation and culture	507.4	285.1	174.8
11	Labour and employment, and immigration	87.5	81.7	5.8
12	Housing	579.1	110.0	55.4
13	Supervision and development of regions and localities	435.3	361.4	19.3
14	Research establishments	23.7	23.1	0.2
15	General purpose transfers to local governments	1,069.5	—	—
16	Transfers to own enterprises	146.3	—	—
17	Debt charges	2,184.4	4.9	2,176.9
18	Other	—	—	—
19	Gross general expenditure	38,602.3	19,272.6	10,388.7

(1) Includes transfers to hospitals, which the national accounts series treat as transfers to other levels of government: Nfld. 143,318, P.E.I. 20,675, N.S. 185,945, N.B. 138,189, Que. 1,557,968, Ont. 1,811,650, Man. 244,152, Sask. 212,444, Alta. 491,500, B.C. 548,700, Yuk. 4,401, N.W.T. 15,059, Can. 5,371,001.

TABEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1977 - fin

Economic classification - Classification économique			Dépenses générales brutes	No
Transfers to - Transferts aux		Other expenditures - Autres dépenses		
Business - Entreprises	Other levels of government - Autres niveau d'administration publique			
millions of dollars - millions de dollars				
Canada				
27.0	9.8	42.3	Administration publique générale	1
6.5	108.4	2.3	Protection des personnes et des biens	2
10.2	623.5	128.5	Transports et communications	3
-	122.8	0.3	Santé	4
-	367.0	0.6	Bien-être social	5
-	4,944.1	6.8	Éducation	6
410.9	28.8	4.4	Ressources naturelles	7
211.3	37.5	25.0	Agriculture, commerce et industrie, et tourisme	8
2.9	81.2	3.9	Environnement	9
0.9	34.1	12.3	Loisirs et culture	10
-	-	0.1	Main-d'oeuvre, population active et immigration	11
303.2	107.2	3.3	Logement	12
0.6	53.9	0.1	Surveillance et mise en valeur des régions et des localités	13
-	-	0.4	Établissements de recherches	14
-	1,069.5	-	Transferts de nature générale aux administrations publiques locales	15
146.3	-	-	Transferts à ses propres entreprises	16
-	-	2.6	Service de la dette	17
-	-	-	Autres	18
1,119.9	7,588.0	233.0	Dépenses générales brutes	19

(1) Comprend les transferts aux hôpitaux qui pour les fins de la série des comptes nationaux sont des transferts aux autres niveaux de gouvernement:
T.-N. 143,318, I.P.-É. 20,675, N.-É. 185,945, N.-B. 138,189, Qué. 1,557,968, Ont. 1,811,650, Man. 244,152, Sask. 212,444, Alb. 491,500, C.-B. 548,700, Yuk. 4,401, T.N.-O. 15,059, Can. 5,371,001.

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars

Newfoundland - Terre-Neuve

	1973	1974	1975	1976 ^r	1977 ^p
millions of dollars - millions de dollars					
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	34.8	46.6	59.9	90.7	109.0
Corporation income taxes - Impôts sur le revenu des sociétés	12.1	16.3	21.5	14.8	22.1
General sales taxes - Taxes générales de vente	59.2	71.9	96.6	122.7	145.9
Motor fuel taxes - Taxes sur les carburants	26.9	30.5	33.0	34.1	40.2
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	6.2	6.4	7.9	8.9	11.0
Other provincial taxes - Autres impôts provinciaux	11.2	14.0	17.0	17.6	19.2
Natural resource revenue - Revenu au titre des ressources natu- relles	5.8	4.7	6.4	10.6	12.2
Privileges, licences and permits - Privilèges, licences et permis	16.3	17.8	20.7	22.9	27.8
Liquor board profits - Bénéfices des régies des alcools	11.0	14.0	14.3	15.3	17.7
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	41.7	52.4	58.9	73.9	82.9
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	127.1	168.5	199.3	214.6	259.8
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	119.6	118.4	164.3	188.8	205.2
Gross general revenue - Revenus généraux bruts	471.8	561.4	699.9	815.1	953.0
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	21.0	24.9	32.0	34.2	35.5
Protection of persons and property - Protection des personnes et des biens	12.7	15.4	19.8	25.6	30.9
Transportation and communications - Transports et communications ..	70.4	67.2	83.4	112.4	112.0
Health - Santé	102.4	129.2	160.3	188.9	203.0
Social welfare - Bien-être social	59.3	62.7	74.9	84.9	97.6
Education - Éducation	144.0	156.6	194.5	241.1	260.7
Natural resources - Ressources naturelles	11.4	17.2	35.1	38.5	38.3
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	32.3	27.1	28.6	31.9	46.2
Housing - Logement	1.6	1.7	0.8	2.5	4.0
Debt charges - Service de la dette	56.2	69.5	85.3	98.4	122.3
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	3.8	3.8	5.7	7.4	8.9
All other expenditures - Toutes autres dépenses	14.7	42.0	71.3	63.0	66.9
Gross general expenditure - Dépenses générales brutes	529.8	617.4	791.7	928.8	1,026.3
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 58.1	- 56.0	- 91.8	- 113.7	- 73.3

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Prince Edward Island - Île-du-Prince-Édouard

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	6.2	9.1	11.3	16.2	16.9
Corporation income taxes - Impôts sur le revenu des sociétés	1.7	1.9	3.0	2.3	3.0
General sales taxes - Taxes générales de vente	12.5	15.2	15.8	18.5	21.2
Motor fuel taxes - Taxes sur les carburants	6.8	7.6	8.0	8.4	8.9
Health insurance premiums - Primes de services de santé	—	—	—	—	—
Social insurance levies - Impôts au titre de l'assurance sociale ..	0.8	0.9	1.2	1.5	1.8
Other provincial taxes - Autres impôts provinciaux	6.7	9.1	8.9	11.1	12.7
Natural resource revenue - Revenu au titre des ressources natu- relles	0.4	0.3	0.4	0.2	0.2
Privileges, licences and permits - Privilèges, licences et permis	2.1	2.3	2.6	2.9	2.9
Liquor board profits - Bénéfices des régies des alcools	3.4	3.8	4.0	5.8	6.2
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	16.4	16.8	18.3	13.7	16.6
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	26.2	36.1	46.9	53.1	59.6
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	30.9	36.3	40.3	55.3	69.1
Gross general revenue - Revenus généraux bruts	114.0	139.5	160.7	189.0	219.1
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	9.2	10.0	12.4	23.8	38.9
Protection of persons and property - Protection des personnes et des biens	1.9	2.6	3.3	4.5	5.9
Transportation and communications - Transports et communications ..	15.1	17.8	16.9	20.1	19.6
Health - Santé	20.8	23.4	28.2	33.1	38.3
Social welfare - Bien-être social	10.6	12.6	19.0	19.1	21.3
Education - Éducation	29.0	37.7	42.9	52.0	58.1
Natural resources - Ressources naturelles	1.6	3.3	2.3	3.0	2.4
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	8.7	9.0	16.5	12.9	14.2
Housing - Logement	2.1	7.2	6.3	3.0	3.1
Debt charges - Service de la dette	8.6	9.5	11.6	12.4	14.2
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	0.5	0.6	0.9	1.5	1.5
All other expenditures - Toutes autres dépenses	4.1	5.3	5.5	12.3	13.8
Gross general expenditure - Dépenses générales brutes	112.2	139.0	165.9	197.7	231.3
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	1.8	0.5	- 5.2	- 8.7	- 12.2

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Nova Scotia - Nouvelle-Écosse

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	82.9	101.4	122.6	153.4	173.9
Corporation income taxes - Impôts sur le revenu des sociétés	18.6	20.4	30.6	29.4	34.6
General sales taxes - Taxes générales de vente	81.0 ^r	93.2 ^r	103.0	113.6	141.3
Motor fuel taxes - Taxes sur le carburants	46.0	51.1	53.8	56.4	58.8
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	8.4	10.3	11.8	17.0	22.6
Other provincial taxes - Autres impôts provinciaux	12.4 ^r	21.4 ^r	18.7	17.6	20.1
Natural resource revenue - Revenu au titre des ressources natu- relles	2.4	3.2	3.7	5.0	6.1
Privileges, licences and permits - Privilèges, licences et permis	16.8	19.1	20.1	21.5	26.1
Liquor board profits - Bénéfices des régies des alcools	31.7	36.6	38.1	43.1	46.6
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	64.4	79.5	93.5	80.8	83.7
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	124.5	191.8	236.2	299.7	315.7
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	139.6	150.9	171.4	212.8	258.9
Gross general revenue - Revenus généraux bruts	628.7	779.0	903.5	1,050.3	1,188.4
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	26.4	30.2	41.3	47.4	52.3
Protection of persons and property - Protection des personnes et des biens	17.9	21.2	25.2	40.1	32.5
Transportation and communications - Transports et communications ..	74.1	89.7	97.7	108.4	103.6
Health - Santé	159.4	182.0	228.2	267.4	299.5
Social welfare - Bien-être social	52.1	72.6	91.6	96.7	108.6
Education - Éducation	159.2	188.1	224.5	265.3	306.9
Natural resources - Ressources naturelles	10.9	17.1	18.6	25.2	24.9
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	18.2	22.6	29.3	53.9	53.5
Housing - Logement	14.3	10.9	5.7	9.1	10.9
Debt charges - Service de la dette	72.2	77.5	81.6	87.8	100.6
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	3.9	24.0	8.1	20.5	37.1
All other expenditures - Toutes autres dépenses	29.9	49.2	60.0	76.2	87.0
Gross general expenditure - Dépenses générales brutes	638.3	785.2	911.7	1,098.0	1,217.4
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 9.6	- 6.2	- 8.2	- 47.7	- 29.0

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

New Brunswick - Nouveau-Brunswick

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	59.2	80.0	91.0	127.3	137.8
Corporation income taxes - Impôts sur le revenu des sociétés	13.6	14.3	25.3	22.9	26.0
General sales taxes - Taxes générales de vente	69.6	84.7	90.2	110.2	130.4
Motor fuel taxes - Taxes sur les carburants	37.9	42.2	45.3	48.0	50.5
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	8.9	10.4	13.1	15.8	18.2
Other provincial taxes - Autres impôts provinciaux	43.3	50.3	60.0	52.7	54.7
Natural resource revenue - Revenu au titre des ressources natu- relles	6.0	7.4	10.4	8.4	15.6
Privileges, licences and permits - Privilèges, licences et permis	14.8	15.3	16.7	19.8	22.5
Liquor board profits - Bénéfices des régies des alcools	22.6	23.2	27.2	33.1	35.8
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	42.0	48.2	51.9	44.3	47.1
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	117.0	153.2	191.0	224.6	252.2
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	127.8	150.2	171.5	217.6	248.2
Gross general revenue - Revenus généraux bruts	562.6	679.3	793.5	924.6	1,039.1
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	29.1	35.6	39.8	43.8	50.4
Protection of persons and property - Protection des personnes et des biens	13.2	20.2	20.1	21.8	25.4
Transportation and communications - Transports et communications ..	70.6	83.7	119.1	117.7	134.3
Health - Santé	126.8	154.3	169.6	206.1	233.2
Social welfare - Bien-être social	56.1	66.2	100.1	119.6	125.8
Education - Éducation	168.2	181.8	219.4	287.0	313.7
Natural resources - Ressources naturelles	16.3	14.3	14.0	27.2	30.1
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	21.7	19.0	23.7	51.7	38.1
Housing - Logement	-	-	-	-	-
Debt charges - Service de la dette	42.5	44.4	52.9	57.0	67.5
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	-	23.1	32.3	37.3	37.3
All other expenditures - Toutes autres dépenses	41.0	30.4	52.4	41.6	50.7
Gross general expenditure - Dépenses générales brutes	585.4	673.1	843.3	1,010.8	1,106.5
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 22.8	6.3	- 49.8	- 86.2	- 67.4

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Québec

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	1,477.6	1,778.1	2,367.2	2,635.0	3,401.6
Corporation income taxes - Impôts sur le revenu des sociétés	231.1	296.2	422.0	468.0	540.0
General sales taxes - Taxes générales de vente	751.9	860.6	1,049.9	1,221.1	1,486.3
Motor fuel taxes - Taxes sur les carburants	343.9	383.2	395.2	429.5	457.3
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	107.1	142.4	185.0	220.0	263.0
Other provincial taxes - Autres impôts provinciaux	751.6	815.1	902.4	1,078.4	1,378.0
Natural resource revenue - Revenu au titre des ressources natu- relles	84.5	64.0	69.1	133.6	109.8
Privileges, licences and permits - Privilèges, licences et permis	170.0	191.5	178.6	260.5	248.8
Liquor board profits - Bénéfices des régies des alcools	103.0	119.0	137.9	155.0	170.0
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	454.0	562.3	697.3	696.0	829.5
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	483.2 ^r	576.6 ^r	851.2	1,016.3	1,186.9
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	776.4 ^r	764.6 ^r	982.3	1,076.0	1,171.4
Gross general revenue - Revenus généraux bruts	5,734.2	6,553.7	8,238.2	9,389.4	11,242.6
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	256.1	282.1	424.6	494.0	573.2
Protection of persons and property - Protection des personnes et des biens	181.5	217.1	295.3	307.9	358.4
Transportation and communications - Transports et communications ..	549.8	617.9	737.8	887.7	873.8
Health - Santé	1,486.0	1,632.3	1,957.6	2,539.1	2,660.2
Social welfare - Bien-être social	849.6	978.5	1,206.2	1,549.9	1,781.1
Education - Éducation	1,393.0	1,562.0	2,029.4	2,571.5	3,078.2
Natural resources - Ressources naturelles	81.1	103.5	137.5	148.4	147.8
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	145.5	145.8	208.8	370.1	333.4
Housing - Logement	37.8	37.2	25.3	65.3	67.5
Debt charges - Service de la dette	286.7	333.1	364.3	423.2	508.8
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	197.2	216.0	280.1	444.0	484.8
All other expenditures - Toutes autres dépenses	146.4	218.4	299.7	302.8	382.3
Gross general expenditure - Dépenses générales brutes	5,610.9	6,344.0	7,966.7	10,103.8	11,249.6
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	123.3	209.7	271.5	- 714.4	- 7.0

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Ontario

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	1,204.8	1,417.5	1,750.8	1,962.5	2,350.0
Corporation income taxes - Impôts sur le revenu des sociétés	447.9	528.5	742.3	971.4	929.0
General sales taxes - Taxes générales de vente	895.3	1,314.8	1,568.8	1,335.9	1,932.7
Motor fuel taxes - Taxes sur les carburants	486.7	547.2	571.6	585.0	615.0
Health insurance premiums - Primes de services de santé	519.9	530.1	548.1	564.0	790.0
Social insurance levies - Impôts au titre de l'assurance sociale ..	169.6	207.3	283.0	310.0	365.0
Other provincial taxes - Autres impôts provinciaux	314.8	377.3	411.5	425.8	525.0
Natural resource revenue - Revenu au titre des ressources natu- relles	63.0	96.6	210.6	128.3	171.2
Privileges, licences and permits - Privilèges, licences et permis ..	273.1	288.4	304.8	338.4	387.0
Liquor board profits - Bénéfices des régies des alcools	189.1	206.7	228.6	254.8	301.6
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	567.8	664.1	782.3	951.3	1,109.9
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	50.3	20.5	70.6	216.1	390.1
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique ..	1,177.4	1,195.7	1,452.1	1,854.9	2,087.0
Gross general revenue - Revenus généraux bruts	6,359.6	7,394.7	8,925.1	9,898.4	11,953.5
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	288.0	346.6	738.5	560.4	593.0
Protection of persons and property - Protection des personnes et des biens	259.3	292.4	393.2	464.1	536.2
Transportation and communications - Transports et communications ..	572.8	662.3	765.9	984.3	992.0
Health - Santé	2,033.3	2,195.8	2,677.1	3,082.0	3,483.7
Social welfare - Bien-être social	606.1	834.5	1,169.9	1,579.5	1,840.9
Education - Éducation	1,948.3	2,062.0	2,256.5	2,593.5	3,010.7
Natural resources - Ressources naturelles	80.5	84.0	107.8	185.6	183.7
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	101.1	105.0	120.9	151.6	174.4
Housing - Logement	21.8	33.5	29.1	189.7	167.4
Debt charges - Service de la dette	449.2	590.3	693.2	757.6	983.7
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	92.1	209.8	264.1	262.4	301.5
All other expenditures - Toutes autres dépenses	251.5	300.0	438.8	560.1	565.0
Gross general expenditure - Dépenses générales brutes	6,704.1	7,716.2	9,655.1	11,370.8	12,832.2
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 344.4	- 321.5	- 730.0	- 1,472.4	- 878.7

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Manitoba

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	139.6	159.9	203.9	257.2	282.4
Corporation income taxes - Impôts sur le revenu des sociétés	45.5	48.1	77.2	60.2	79.8
General sales taxes - Taxes générales de vente	95.6	117.8	142.6	167.5	192.3
Motor fuel taxes - Taxes sur les carburants	51.4	56.7	55.6	61.8	72.5
Health insurance premiums - Primes de services de santé	29.7	11.2	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	17.8	15.6	18.8	23.0	26.5
Other provincial taxes - Autres impôts provinciaux	27.6	34.4	38.0	39.7	57.5
Natural resource revenue - Revenu au titre des ressources natu- relles	12.4	27.6	36.8	25.2	31.3
Privileges, licences and permits - Privilèges, licences et permis	22.6	24.8	26.6	27.1	35.7
Liquor board profits - Bénéfices des régies des alcools	33.1	35.8	41.3	46.3	59.6
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	88.9	98.4	111.8	111.1	145.7
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	94.6	130.5	156.6	181.0	220.1
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	179.1	193.0	209.2	278.3	292.7
Gross general revenue - Revenus généraux bruts	837.8	953.7	1,118.4	1,278.4	1,496.1
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	24.0	35.9	50.1	88.3	114.0
Protection of persons and property - Protection des personnes et des biens	25.4	33.6	53.9	42.0	48.2
Transportation and communications - Transports et communications ..	68.7	82.9	85.2	79.7	89.2
Health - Santé	213.5	247.8	307.5	370.4	447.8
Social welfare - Bien-être social	100.5	136.0	149.9	202.7	267.0
Education - Éducation	203.2	234.4	258.4	278.0	300.0
Natural resources - Ressources naturelles	25.4	24.5	29.0	33.1	33.0
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	23.5	29.9	42.7	46.6	61.0
Housing - Logement	1.7	-	-	18.9	18.8
Debt charges - Service de la dette	53.7	55.6	80.1	71.4	99.0
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	16.2	19.0	25.8	18.5	23.9
All other expenditures - Toutes autres dépenses	48.7	47.4	71.3	81.5	89.8
Gross general expenditure - Dépenses générales brutes	804.3	947.0	1,153.8	1,331.1	1,591.7
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	33.5	6.7	- 35.4	- 52.7	- 95.6

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLÉAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Saskatchewan

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	75.2	107.0	157.6	253.0	256.4
Corporation income taxes - Impôts sur le revenu des sociétés	20.4	27.0	47.0	61.4	54.0
General sales taxes - Taxes générales de vente	79.4	94.2	122.8	149.9	174.9
Motor fuel taxes - Taxes sur les carburants	55.6	60.2	47.0	46.0	62.1
Health insurance premiums - Primes de services de santé	15.4	6.9	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	8.9	12.8	18.6	25.0	30.0
Other provincial taxes - Autres impôts provinciaux	13.5	22.1	33.9	35.7	52.6
Natural resource revenue - Revenu au titre des ressources natu- relles	46.7	66.5	292.8	362.2	350.9
Privileges, licences and permits - Privilèges, licences et permis ..	17.8	19.4	21.4	24.0	24.6
Liquor board profits - Bénéfices des régies des alcools	14.6	19.3	40.0	54.4	57.8
Non-tax revenue from own sources - Revenus non fiscaux des sources propres	107.9	122.6	133.7	139.3	166.3
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	137.7	181.3	168.5	90.0	133.3
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	136.1	157.0	184.7	241.7	264.4
Gross general revenue - Revenus généraux bruts	729.4	896.4	1,268.3	1,482.6	1,627.4
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	27.0	48.6	66.8	69.9	88.9
Protection of persons and property - Protection des personnes et des biens	21.4	26.3	42.5	34.7	42.7
Transportation and communications - Transports et communications ..	82.0	88.9	119.2	138.8	155.3
Health - Santé	182.7	206.7	229.7	300.6	339.9
Social welfare - Bien-être social	80.3	95.6	132.7	174.2	185.7
Education - Éducation	164.6	176.0	213.9	267.8	321.7
Natural resources - Ressources naturelles	15.3	13.8	20.6	35.0	37.1
Agriculture, trade and industry, and tourism - Agriculture, com- merce et industrie, et tourisme	25.7	35.9	104.6	119.8	130.2
Housing - Logement	20.9	32.7	34.3	50.1	53.5
Debt charges - Service de la dette	43.3	47.2	51.2	56.5	60.6
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	-	-	6.1	17.3	19.0
All other expenditures - Toutes autres dépenses	34.4	29.4	55.9	71.7	71.6
Gross general expenditure - Dépenses générales brutes	697.8	801.1	1,077.5	1,336.4	1,506.2
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	31.6	95.3	190.8	146.2	121.2

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLERAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Alberta

	1973	1974	1975	1976 ^F	1977 ^P
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers	232.0	281.7	347.4	352.0	377.5
Corporation income taxes — Impôts sur le revenu des sociétés	97.7	114.8	275.6	340.0	379.0
General sales taxes — Taxes générales de vente	—	—	—	—	—
Motor fuel taxes — Taxes sur les carburants	92.0	102.6	80.3	84.0	88.0
Health insurance premiums — Primes de services de santé	54.3	56.1	59.6	64.0	74.0
Social insurance levies — Impôts au titre de l'assurance sociale ..	25.6	33.4	45.7	67.0	90.0
Other provincial taxes — Autres impôts provinciaux	25.9	29.4	35.4	41.1	44.7
Natural resource revenue — Revenu au titre des ressources natu- relles	351.9	609.6	1,406.9	1,770.5	2,186.8
Privileges, licences and permits — Privilèges, licences et permis	39.7	44.2	47.8	48.0	52.6
Liquor board profits — Bénéfices des régies des alcools	69.0	79.0	89.8	101.9	114.2
Non-tax revenue from own sources — Revenus non fiscaux de sources propres	170.4	246.9	282.8	152.3	312.8
General purpose transfers from other levels of government — Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	22.9	79.3	214.0	69.5	88.6
Specific purpose transfers from other levels of government — Trans- ferts à usage précis d'autres niveaux d'administration publique	272.6	311.0	338.0	440.4	492.6
Gross general revenue — Revenus généraux bruts	1,453.9	1,988.1	3,223.0	3,530.8	4,301.0
<u>Expenditure by function — Dépenses par fonction</u>					
General government — Administration publique générale	74.2	91.6	142.8	239.1	267.3
Protection of persons and property — Protection des personnes et des biens	51.4	55.3	95.1	107.1	134.8
Transportation and communications — Transports et communications ..	97.3	126.7	226.4	283.1	250.7
Health — Santé	387.1	447.3	546.0	721.8	797.5
Social welfare — Bien-être social	180.6	217.6	305.8	322.9	391.0
Education — Éducation	436.9	453.0	574.7	748.0	813.9
Natural resources — Ressources naturelles	34.2	54.8	81.9	198.0	431.1
Agriculture, trade and industry, and tourism — Agriculture, commer- ce et industrie, et tourisme	35.9	57.4	124.7	116.3	120.8
Housing — Logement	5.8	6.0	—	9.7	21.0
Debt charges — Service de la dette	92.5	98.6	115.3	122.4	126.0
General purpose transfers to local governments — Transferts de na- ture générale aux administrations publiques locales	45.9	51.8	44.6	47.2	56.4
All other expenditures — Toutes autres dépenses	36.5	82.7	106.0	155.8	142.2
Gross general expenditure — Dépenses générales brutes	1,478.3	1,742.6	2,363.4	3,071.4	3,552.9
Gross general revenue less gross general expenditure — Revenus généraux bruts moins dépenses générales brutes	— 24.3	254.4	859.6	459.4	748.1

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

British Columbia - Colombie-Britannique

	1973	1974	1975 ^r	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	316.4	409.0	503.9	636.7	815.9
Corporation income taxes - Impôts sur le revenu des sociétés	89.5	135.3 ^r	243.0	202.3	271.5
General sales taxes - Taxes générales de vente	279.8	345.6	405.8	451.4	722.4
Motor fuel taxes - Taxes sur les carburants	118.0	132.1	147.8	175.0	191.8
Health insurance premiums - Primes de services de santé	80.8	84.6	89.2	99.0	140.0
Social insurance levies - Impôts au titre de l'assurance sociale ..	47.5	68.0	89.3	108.0	130.0
Other provincial taxes - Autres impôts provinciaux	83.9	89.7 ^r	118.1	131.3	160.0
Natural resource revenue - Revenu au titre des ressources natu- relles	215.2	357.3	339.0	221.7	212.4
Privileges, licences and permits - Privilèges, licences et permis	53.5	58.6	64.1	66.0	67.1
Liquor board profits - Bénéfices des régies des alcools	96.0	105.7	119.1	144.5	152.4
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	183.6	216.0	302.8	468.8	450.7
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	6.6	8.9	35.6	47.6	67.9
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	308.0	342.4	472.6	563.5	653.1
Gross general revenue - Revenus généraux bruts	1,878.8	2,353.2	2,930.2	3,315.7	4,035.2
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	97.3	129.8	206.2	199.8	228.5
Protection of persons and property - Protection des personnes et des biens	64.1	67.2	122.2	154.1	164.1
Transportation and communications - Transports et communications ..	230.3	238.8	346.3	359.1	334.6
Health - Santé	476.0	560.4	732.9	916.2	1,082.5
Social welfare - Bien-être social	218.7	316.1	472.8	634.5	713.5
Education - Éducation	355.3	406.7	517.1	632.3	702.0
Natural resources - Ressources naturelles	76.3	89.6	111.9	131.4	212.4
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	22.0	33.1	72.7	59.9	77.4
Housing - Logement	82.7	100.7	125.2	214.5	213.5
Debt charges - Service de la dette	35.8	40.6	47.4	53.5	100.4
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	54.9	60.0	63.9	101.1	97.9
All other expenditures - Toutes autres dépenses	38.0	70.8	94.9	326.6	91.4
Gross general expenditure - Dépenses générales brutes	1,751.3	2,113.6	2,913.4	3,783.0	4,018.2
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	127.5	239.6	16.8	- 467.3	17.0

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Yukon

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	-	-	-	-	-
Corporation income taxes - Impôts sur le revenu des sociétés	-	-	-	-	-
General sales taxes - Taxes générales de vente	-	-	-	-	-
Motor fuel taxes - Taxes sur les carburants	2.3	2.9	3.4	3.0	3.6
Health insurance premiums - Primes de services de santé	0.7	1.0	0.8	0.8	0.8
Social insurance levies - Impôts au titre de l'assurance sociale ..	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	1.8	1.8	2.3	2.2	3.1
Natural resource revenue - Revenu au titre des ressources natu- relles	0.1	0.2	0.2	0.3	0.3
Privileges, licences and permits - Privilèges, licences et permis	0.8	0.9	1.6	1.4	1.8
Liquor board profits - Bénéfices des régies des alcools	2.1	2.2	1.8	3.1	3.4
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	2.3	3.2	3.2	3.1	2.6
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	10.6	11.7	11.4	14.5	32.6
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	15.6	17.0	20.5	17.1	20.3
Gross general revenue - Revenus généraux bruts	36.4	41.0	45.1	45.6	68.5
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	3.1	4.9	9.5	4.8	5.2
Protection of persons and property - Protection des personnes et des biens	2.3	2.8	3.2	5.2	6.5
Transportation and communications - Transports et communications ..	11.3	13.3	14.3	12.6	14.6
Health - Santé	3.1	4.0	4.5	5.3	8.0
Social welfare - Bien-être social	1.9	2.3	3.3	6.7	6.0
Education - Éducation	10.4	9.4	10.5	10.7	12.4
Natural resources - Ressources naturelles	0.2	0.3	0.4	0.4	0.8
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie, et tourisme	0.3	0.2	0.4	1.0	1.2
Housing - Logement	1.2	1.3	2.5	3.9	4.1
Debt charges - Service de la dette	2.0	2.4	2.7	0.6	0.6
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	-	-	-	0.9	1.1
All other expenditures - Toutes autres dépenses	3.8	3.4	4.9	2.1	4.9
Gross general expenditures - Dépenses générales brutes	39.7	44.3	56.2	54.2	65.3
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 3.3	- 3.3	- 11.1	- 8.6	3.2

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Northwest Territories - Territoires du Nord-Ouest

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers	-	-	-	-	-
Corporation income taxes - Impôts sur le revenu des sociétés	-	-	-	-	-
General sales taxes - Taxes générales de vente	-	-	-	-	-
Motor fuel taxes - Taxes sur les carburants	3.2	3.0	3.1	5.4	5.8
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Impôts au titre de l'assurance sociale ..	-	-	-	-	-
Other provincial taxes - Autres impôts provinciaux	1.5	1.9	2.6	1.3	1.2
Natural resource revenue - Revenu au titre des ressources natu- relles	0.1	0.3	0.1	0.2	0.2
Privileges, licences and permits - Privilèges, licences et permis	0.8	0.7	0.9	1.0	1.0
Liquor board profits - Bénéfices des régies des alcools	1.7	3.8	3.7	4.6	4.9
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	8.4	7.9	8.9	6.1	8.1
General purpose transfers from other levels of government - Trans- ferts de nature générale d'autres niveaux d'administration publi- que	56.6	62.5	70.6	120.0	165.4
Specific purpose transfers from other levels of government - Trans- ferts à usage précis d'autres niveaux d'administration publique	20.7	21.5	23.4	19.6	25.6
Gross general revenue - Revenus généraux bruts	93.0	101.6	113.4	158.3	212.3
<u>Expenditure by function - Dépenses par fonction</u>					
General government - Administration publique générale	34.1	39.2	45.8	45.8	62.5
Protection of persons and property - Protection des personnes et des biens	2.7	3.1	3.2	7.3	9.5
Transportation and communications - Transports et communications ..	3.8	2.8	3.9	5.5	7.1
Health - Santé	9.2	9.1	12.5	14.6	24.6
Social welfare - Bien-être social	5.7	6.5	7.7	8.7	11.1
Education - Éducation	28.2	29.4	30.6	37.3	37.8
Natural resources - Ressources naturelles	1.7	1.3	1.6	2.1	2.9
Agriculture, trade and industry, and tourism - Agriculture, commer- ce et industrie. et tourisme	4.6	4.9	4.8	7.9	9.8
Housing - Logement	8.5	7.7	7.6	13.8	15.3
Debt charges - Service de la dette	3.3	4.8	6.0	0.6	0.6
General purpose transfers to local governments - Transferts de na- ture générale aux administrations publiques locales	-	-	-	-	-
All other expenditures - Toutes autres dépenses	9.9	10.7	15.1	17.4	23.5
Gross general expenditure - Dépenses générales brutes	111.7	119.5	139.0	161.1	204.8
Gross general revenue less gross general expenditure - Revenus gé- néraux bruts moins dépenses générales brutes	- 18.6	- 18.0	- 25.6	- 2.8	7.5

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Concluded

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - fin

Canada

	1973	1974	1975	1976 ^r	1977 ^p
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers	3,628.9	4,390.3	5,615.7	6,484.0	7,921.5
Corporation income taxes — Impôts sur le revenu des sociétés	978.0	1,202.7 ^r	1,887.6	2,172.7	2,339.0
General sales taxes — Taxes générales de vente	2,324.2 ^r	2,998.1 ^r	3,595.5	3,690.8	4,947.4
Motor fuel taxes — Taxes sur les carburants	1,270.7	1,419.4	1,444.1	1,536.6	1,654.4
Health insurance premiums — Primes de services de santé	700.8	689.7	697.6	727.9	1,004.8
Social insurance levies — Impôts au titre de l'assurance sociale ..	400.8	507.5	674.4	796.2	958.1
Other provincial taxes — Autres impôts provinciaux	1,294.1 ^r	1,466.5 ^r	1,648.7	1,854.5	2,328.8
Natural resource revenue — Revenu au titre des ressources natu- relles	788.5	1,237.8	2,376.4	2,666.2	3,097.1
Privileges, licences and permits — Privilèges, licences et permis	628.1	683.1	705.9	833.5	897.9
Liquor board profits — Bénéfices des régies des alcools	577.4	649.1	745.8	861.9	970.3
Non-tax revenue from own sources — Revenus non fiscaux sources propres	1,747.7	2,118.3	2,545.4	2,740.7	3,256.0
General purpose transfers from other levels of government — Trans- ferts de nature générale d'autres niveaux d'administration pu- blique	1,257.4 ^r	1,620.9 ^r	2,251.9	2,547.0	3,172.4
Specific purpose transfers from other levels of government — Trans- ferts a usage précis d'autres niveaux d'administration publique	3,303.9 ^r	3,458.0 ^r	4,230.3	5,166.0	5,788.5
Gross general revenue — Revenus généraux bruts	18,900.4	22,441.5	28,419.3	32,078.1	38,336.2
<u>Expenditure by function — Dépenses par fonction</u>					
General government — Administration publique générale	889.5	1,079.5	1,809.8	1,851.3	2,109.8
Protection of persons and property — Protection des personnes et des biens	653.8	757.0	1,077.1	1,214.4	1,395.2
Transportation and communications — Transports et communications ..	1,846.1	2,092.0	2,616.1	3,109.4	3,086.7
Health — Santé	5,200.4	5,792.2	7,054.1	8,645.5	9,618.2
Social welfare — Bien-être social	2,221.6	2,801.2	3,733.8	4,799.4	5,549.5
Education — Éducation	5,040.2	5,497.0	6,572.5	7,984.5	9,216.1
Natural resources — Ressources naturelles	355.0	423.8	560.7	827.9	1,144.5
Agriculture, trade and industry, and tourism — Agriculture, commer- ce et industrie, et tourisme	439.4	490.0	777.8	1,023.6	1,060.4
Housing — Logement	198.4	238.8	236.9	580.5	579.1
Debt charges — Service de la dette	1,146.2	1,373.5	1,591.6	1,741.5	2,184.4
General purpose transfers to local governments — Transferts de na- ture générale aux administrations publiques locales	414.6	608.1	731.5	958.1	1,069.5
All other expenditures — Toutes autres dépenses	658.7	889.7	1,275.9	1,711.1	1,589.0
Gross general expenditure — Dépenses générales brutes	19,063.9	22,043.0	28,037.7	34,447.1	38,602.4
Gross general revenue less gross general expenditure — Revenus gé- néraux bruts moins dépenses générales brutes	- 163.5	398.5	381.6	- 2,369.1	- 266.2

PUBLICATIONS DE LA DIVISION DES FINANCES PUBLIQUES

Catalogue

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- 68 - 506F Le système canadien des statistiques de la gestion financière des administrations publiques, HS., F. et Angl.

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- 12 - 533F Volume II. Les systèmes de classification, HS., F. et Angl.
- 12 - 534F Supplément du Volume II. États simulés (pro-forma), HS., F. et Angl.

T. — Trimestriel A. — Annuel HS. — Hors série F. — Français Angl. — Anglais Bil. — Bilingue

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- 68 - 502 Comparative Statistics of Public Finance, 1956 to 1960, O., E.
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Provincial Government Statistics

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- 72 - 007 Provincial Government Employment, Q., Bil.
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- 72 - 009 Local Government Employment, Q., Bil.
- 68 - 505 A Review of Conferences on Municipal Finance Statistics, 1937-66, O., E.
- 72 - 505 Municipal Government Employment, 1961-1966, O., Bil.

A Financial Information System for Municipalities:

- 12 - 532 Volume I. General Introduction, O., E. and F.
- 12 - 533 Volume II. The Classification Systems, O., E. and F.
- 12 - 534 Supplement to Volume II. Pro Forma Statements, O., E. and F.

Q. — Quarterly

A. — Annual

O. — Occasional

E. — English

F. — French

Bil. — Bilingual

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Provincial government finance

REVENUE AND EXPENDITURE (ESTIMATES)

1977

Fiscal year ending March 31, 1978

Les finances publiques provinciales

REVENUS ET DÉPENSES (PRÉVISIONS)

1977

Année financière se terminant le 31 mars 1978



STATISTICS CANADA — STATISTIQUE CANADA
Public Finance Division — Division des finances publiques
Provincial Section — Section provinciale

PROVINCIAL GOVERNMENT FINANCE

Revenue and Expenditure (Estimates)

LES FINANCES PUBLIQUES PROVINCIALES

Revenus et dépenses (Prévisions)

1977

(Fiscal Year Ending March 31, 1978)

(Année financière se terminant le 31 mars 1978)

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SYMBOLS

The following standard symbols are used in Statistics Canada publications:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.
- amount too small to be expressed.
- P preliminary figures.
- r revised figures.

NOTE: Because of rounding, totals and sub-totals for statistical tables may differ slightly from the sum of their component parts.

SIGNES CONVENTIONNELS

Les signes conventionnels suivants sont employés uniformément dans les publications de Statistiques Canada:

- .. nombres indisponibles.
- ... n'ayant pas lieu de figurer.
- néant ou zéro.
- nombres infimes.
- P nombres provisoires.
- r nombres rectifiés.

NOTA: À cause de l'arrondissement des chiffres, les totaux et sous-totaux des tableaux ne correspondent pas toujours à l'addition de leurs composants.

INTRODUCTION

This publication presents the revenues and expenditures of the governments of each of the Canadian provinces and territories in the form of government financial management statistics. The primary objective of the publication is to meet the needs of users of financial information pertaining to the activities of these governments by converting the idiosyncratic data produced by each government into standardized statistics which are compatible as between these governments (and also with those of other levels of government produced by the Public Finance Division of Statistics Canada) and are consistent from one reference period to another.

The Financial Management Statistics System

The concepts and classifications underlying this statistical system are described in detail in the publication The Canadian System of Government Financial Management Statistics (Catalogue 68-506). Canadian governments at all three levels - federal, provincial and local - display much the same organizational structure - a legislature to which is subordinated a central core of departments to which, in turn, are attached numbers of agencies with varying degrees of autonomy. However, this general similarity of structure disappears when a detailed examination is made. Similarly-named entities perform quite different roles in different governments; services provided by a department in one government are provided by an agency in a second and are not provided at all in a third; and, while most agencies provide "government-type" services, others provide goods or services which in other jurisdiction could be, and often are, provided by non government commercial entities. Furthermore, since most government finance reports are designed to show administrative accountability and hence are closely related to organizational structures, the raw data contained in these reports are practically useless for any study which seeks to relate the financial activities of one government to those of another.

The Canadian System of Government Financial Management Statistics seeks to overcome the lack of homogeneity in raw government financial information at the provincial/territorial level in the following ways:

1. The government universe is divided into two parts - general government and government enterprises. The general government consists of:
 - (a) departments of government;
 - (b) special funds:
 - (1) administrative and regulatory funds which perform functions similar to those of government departments;

Cette publication présente les revenus et dépenses publics de chaque province ou territoire du Canada sous forme de statistiques de la gestion financière des gouvernements. Elle vise d'abord à répondre aux besoins des utilisateurs en renseignements financiers relatifs aux activités de ces gouvernements en transformant les données particulières produites par chacun en statistiques normalisées pour les divers gouvernements (compatibles avec celles produites par la Division des finances publiques de Statistique Canada sur d'autres niveaux de gouvernement) et comparables d'une période de référence à une autre.

Système statistique de la gestion financière

Les concepts et classifications qui sous-tendent ce système statistique sont décrits en détail dans la publication Le système canadien des statistiques de la gestion financière (n° 68-506 au catalogue). Les trois paliers de gouvernement au Canada - fédéral, provincial et local - se ressemblent beaucoup; ils comprennent une assemblée législative dont relève un groupe central de ministères ou services auxquels se rattachent une grande quantité d'organismes jouissant de divers degrés d'autonomie. Cependant, cette similitude de structure ne soutient pas un examen détaillé. Des ministères ou services ayant des noms semblables diffèrent sensiblement dans le cas de certains gouvernements; certains services fournis par un ministère dans une province le sont par un organisme dans une autre et ne le sont pas dans une troisième; de plus, bien que la plupart des organismes assurent des services "publics", d'autres organismes fournissent des biens ou services qui, ailleurs, pourraient être fournis, et le sont souvent, par l'entreprise privée. Comme la plupart des rapports financiers des gouvernements font état de la responsabilité administrative et, par conséquent, suivent de près la structure de l'organisation, les données qu'ils renferment sont presque inutiles pour toute étude visant à comparer les activités financières de divers gouvernements.

Le système canadien des statistiques de la gestion financière cherche à corriger le manque d'homogénéité entre les renseignements financiers fournis par les diverses provinces ou territoires par les moyens suivants:

1. L'univers est subdivisé en deux parties: l'univers gouvernementale et celui des entreprises publiques. L'univers gouvernemental comprend:
 - a) les ministères;
 - b) les fonds spéciaux:
 - (1) fonds administratifs et réglementaires dont les fonctions sont semblables à celles des ministères;

- (2) agencies engaged in "industrial" or "commercial" activities, primarily to service the requirements of their own governments;
 - (3) agencies engaged primarily in the channelling of funds from one level of government to another or among organizations at the same level of government, e.g., bodies established by provincial legislation to help finance the capital programs of municipalities and school boards;
 - (4) Workers' Compensation Boards;
 - (c) government-owned institutions such as those engaged in education, health and welfare services or administration of justice, e.g., agricultural schools, residences for handicapped persons, gaols, etc.;
 - (d) Quebec Pension Plan;
 - (e) non-trusted public service pension plans because their funds constitute an integral part of the consolidated revenue fund or which are otherwise available to the government in the financing of its operations;
 - (f) working capital funds.
2. All entities classified to general government are consolidated into a single statistical unit for each government.
3. Revenues of each unit are classified by source and expenditures by function or purpose, while assets and liabilities conform with normal accounting classifications.
4. A government enterprise is an organized entity, usually corporate, established by a government to produce goods or services for sale on the open market at prices related to costs (this relationship being ascertainable from its own independent system of accounts), which has relatively autonomous management of its affairs and is staffed by other than public servants, though certain staff benefit schemes, e.g., superannuation, may be integrated with those of the public service of the parent government. The enterprises are classified by parent government and by Standard Industrial Classification. Financial statistics classifications for enterprises generally accord with those of commercial accounting.

While the foregoing outlines the bases on which the financial management system rests, the reader is urged to refer to the descriptive publication mentioned above to obtain the more detailed knowledge which is a prerequisite for the full comprehension and use of the statistics produced in accordance with this system. The full range of these statistical series is listed on the rear cover of the present publication.

- (2) organismes ayant une activité "industrielle" ou "commerciale" pour répondre avant tout aux besoins des gouvernements dont ils relèvent;
 - (3) organismes dont l'activité principale est l'acheminement de fonds d'un échelon de gouvernement à un autre ou entre des organismes d'un même échelon, comme ceux créés par des lois provinciales pour aider au financement des investissements des municipalités et des conseils scolaires;
 - (4) commissions des accidents du travail;
 - c) les établissements appartenant à des gouvernements comme ceux qui s'occupent de l'éducation, de la santé et du bien-être social, ou de l'administration de la justice. Dans cette catégorie, entrent les écoles d'agriculture, les résidences pour personnes handicapées, les prisons, etc.
 - d) le Régime des rentes du Québec;
 - e) les régimes de pensions de la Fonction publique non constitués en fiducie parce que leurs fonds forment une partie intégrante du fonds consolidé du revenu ou sont de toute autre manière à la disposition du gouvernement pour le financement de ses activités;
 - f) les fonds de roulement.
2. Toutes les entités classées dans l'univers gouvernemental sont groupées en une seule unité statistique pour chaque gouvernement.
3. Les revenus de chaque unité sont classés par source et les dépenses, par fonction ou but, tandis que les éléments d'actif et de passif suivent les classifications comptables normales.
4. Une entreprise publique est une personne morale, habituellement une société, créée par un gouvernement pour produire des biens ou services en vue de leur vente sur le marché libre à des prix établis en fonction des coûts (cela peut être vérifié à partir de son propre système indépendant de comptes), qui gère ses propres affaires de façon relativement autonome et dont le personnel n'est pas constitué de fonctionnaires, bien que certains avantages sociaux, comme la pension de retraite, puissent être intégrés à ceux de gouvernement dont elle relève. Les entreprises sont classées selon le gouvernement dont elles relèvent et les catégories de la Classification des activités économiques. La statistique financière des entreprises correspond généralement à la comptabilité commerciale.

Même si nous venons d'esquisser les bases du système de gestion financière, nous prions le lecteur de se reporter à la publication mentionnée plus haut afin de mieux connaître ces bases, une condition essentielle à la parfaite compréhension et à l'utilisation des statistiques produites conformément à ce système. Vous trouverez la liste complète de ces séries statistiques sur la partie arrière de la couverture de cette publication.

The National Accounts Statistical System

A second national standardized system for the production of financial statistics of Canadian governments is contained in the framework of the Canadian System of National Accounts. While the financial management system depicts the expenditures made by government to discharge its functions, the relative importance of the different types of revenue raised to defray these expenditures, the means used to finance the deficit between revenue and expenditure or to dispose of any surplus of revenue over expenditure and the resulting financial situation of government; the economic analysis system is concerned with the economic effects of government activity. Although there are significant differences between the two systems in concepts and, particularly, in classifications, it is possible, as is shown in this publication, to cross-classify government financial data in terms of both systems. But, just as the resulting financial management statistics differ significantly from the estimates or public accounts from which they are derived, so the economic analysis statistics differ from the national income and expenditure accounts.

Coverage, Sources and Validity

The present publication covers the general government universe of each province and territory on an all-inclusive basis except for certain institutions for which complete financial reports are unavailable. These institutions are incorporated only to the extent of their financial transactions with their present governments; certain very minor revenues which these institutions obtain from other sources are omitted from the publication as are detailed analyses of their expenditures.

The financial statistics in this publication are derived from information contained in the estimates and budget speeches of the governments and from estimates of the special funds' financial transactions as compiled by the Public Finance Division. Additional detail is obtained in a few instances from correspondence with provincial and territorial authorities. The co-operation of provincial and territorial government officials is gratefully acknowledged.

The main tables in this publication have been reviewed by officials of the governments to which the data relates but final responsibility for the validity of the statistics remains with the Provincial Government Section of the Public Finance Division of Statistics Canada.

The following tables indicate the importance of revenue sources and expenditure functions in terms of their percentage of gross general revenue and expenditure for 1977-78.

Système statistique des comptes nationaux

Le système canadien de la comptabilité nationale est un deuxième système national normalisé pour la statistique financière des gouvernements canadiens. Alors que le système de la gestion financière présente les dépenses effectuées par les gouvernements pour s'acquitter de leurs fonctions, l'importance relative des différentes sources de revenus perçues pour assumer ces dépenses, les moyens utilisés pour financer le manque de revenus par rapport aux dépenses ou pour disposer l'excédent des revenus sur les dépenses et la situation financière finale des gouvernements; le système d'analyse économique s'intéresse, pour sa part, aux incidences économiques de leurs activités. En dépit de différences conceptuelles sensibles entre les deux systèmes, principalement dans les classifications, il est possible, comme le démontre cette publication, de recouper les données financières des deux systèmes sur les gouvernements. Mais, tout comme les statistiques sur la gestion financière diffèrent considérablement des budgets ou des comptes publics dont elles sont dérivées, les résultats de l'analyse économique sont différents de ceux des comptes nationaux des revenus et dépenses.

Champ d'observation, sources et validité

La présente publication englobe toutes les activités gouvernementales de chaque province ou territoire, sauf certaines institutions pour lesquelles il n'existe pas de rapports financiers complets. Nous n'avons tenu compte de ces institutions que pour leurs transactions financières avec le gouvernement dont elles relèvent; cette publication ne prend pas en compte certains revenus très faibles provenant d'autres sources et n'analyse pas leurs dépenses en détail.

Les statistiques financières de cette publication sont tirées de renseignements contenus dans les Prévisions et les discours du budget des gouvernements et des transactions financières des fonds spéciaux estimées par la Division des finances publiques. Dans quelques cas, des détails supplémentaires ont été obtenus directement des autorités provinciales ou territoriales. Nous remercions les fonctionnaires des provinces et territoires de la collaboration qu'ils nous ont accordée.

Les principaux tableaux de cette publication ont été vérifiés par les fonctionnaires compétents des gouvernements, mais c'est la Section des administrations provinciales, Division des finances publiques, Statistique Canada, qui a la responsabilité définitive des statistiques.

Les tableaux suivants expriment l'importance en pourcentage pour 1977-78 des sources de revenus et des fonctions des dépenses par rapport aux revenus généraux bruts et aux dépenses générales brutes.

Sources de revenus exprimées en pourcentage des revenus prévisionnels généraux bruts pour l'année financière se terminant le 31 mars 1978

Saskatchewan	Alberta	British Columbia — Colombie-Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N°
							Impôts:	
19.7	10.8	22.5	23.2	—	—	23.0	Impôts sur le revenu des particuliers	1
3.6	4.7	6.0	5.4	—	—	5.4	Impôts sur le revenu des corporations	2
11.7	—	17.9	12.4	—	—	12.3	Taxes générales de vente	3
5.1	1.8	4.6	4.0	3.9	2.4	4.0	Taxes sur les carburants	4
1.1	0.3	0.8	1.2	0.6	—	1.2	Taxes sur le tabac	5
0.1	1.7	0.3	0.4	—	—	0.4	Taxes sur les successions et les dons	6
—	1.9	3.7	2.5	0.9	—	2.5	Primes de services de santé	7
2.6	—	3.5	2.7	3.4	0.3	2.7	Cotisations à divers régimes d'assurance sociale	8
—	—	—	1.6	—	—	1.6	Cotisations aux régimes universels de rentes	9
1.8	0.7	2.7	3.4	4.1	0.5	3.4	Autres impôts	10
45.7	21.9	62.0	56.8	12.9	3.2	56.5	Total, impôts	11
22.8	52.5	5.0	8.5	0.4	0.1	8.5	Revenu tirés des ressources naturelles	12
2.4	1.2	1.5	2.7	1.7	0.5	2.7	Privilèges, droits et permis	13
3.1	1.4	2.7	2.0	1.8	5.0	2.0	Vente de biens et services	14
							Revenus de placements:	
4.1	2.5	4.0	2.2	3.1	2.0	2.2	Bénéfices des régies des alcools	15
1.7	0.1	4.5	1.1	—	—	1.0	Remises d'autres entreprises publiques	16
7.1	7.6	3.5	5.2	2.9	0.6	5.2	Intérêts et autres revenus de placements	17
12.9	10.2	12.0	8.5	6.0	2.6	8.4	Total, revenus de placements	18
							Autres revenus de sources propres:	
0.5	1.4	—	0.6	—	—	0.6	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
0.4	0.2	0.2	0.3	0.1	—	0.3	Autres	20
0.9	1.6	0.2	0.9	0.1	—	0.9	Total, autres revenus de sources propres	21
87.8	88.8	83.4	79.5	22.9	11.4	79.0	Total, revenus généraux bruts de sources propres	22
							Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
0.1	0.1	0.1	0.1	—	—	0.1	Subventions statutaires	23
—	0.5	0.1	0.1	0.9	—	0.1	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
—	—	0.1	—	—	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
—	—	—	—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	26
— 5.0	—	—	5.6	—	—	5.6	Péréquation	27
0.7	0.5	0.7	0.7	—	—	0.6	Garantie de revenus fiscaux	28
—	—	—	—	—	—	—	Subventions en remplacement d'impôt	29
—	—	—	— 0.3	35.3	57.3	0.1	Autres	30
— 4.2	1.1	1.0	6.2	36.2	57.3	6.5	Total, transferts à des fins générales	31
							Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
							Transferts du gouvernement fédéral:	
0.5	0.2	0.1	0.3	17.3	2.5	0.4	Transports et communications	32
7.6	4.9	6.4	6.5	4.7	5.1	6.5	Santé	33
2.2	2.0	5.1	3.1	2.2	2.6	3.1	Bien-être social	34
3.2	2.0	2.6	3.0	1.4	—	2.9	Éducation	35
0.2	—	0.1	0.2	—	—	0.2	Ressources naturelles	36
2.4	1.0	0.6	1.1	14.5	21.1	1.2	Autres fonctions	37
16.1	10.1	14.9	14.2	40.1	31.3	14.3	Total partiel	38
0.3	—	0.7	0.1	0.8	—	0.1	Transferts des administrations publiques locales et de entreprises	39
16.4	10.1	15.6	14.3	40.9	31.3	14.4	Total, transferts à des fins spécifiques	40
12.2	11.2	16.6	20.5	77.1	88.6	21.0	Total, transferts	41
100.0	100.0	100.0	100.0	100.0	100.0	100.0	Revenus généraux bruts	42

Expenditure Functions as Percentages of Estimated Gross General Expenditure
for Fiscal Year Ending March 31, 1978

[illegible]

Fonctions des dépenses en pourcentage des dépenses prévisionnelles générales brutes pour l'année financière se terminant le 31 mars 1978

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	N ^o
6.7	7.2	4.1	9.1	27.8	4.9	L'Administration	1
3.8	3.6	4.6	8.0	4.6	3.8	Protection de la personne et de la pro- priété.	2
9.9	6.7	8.5	21.4	4.0	7.7	Transports et communications	3
23.9	21.9	28.2	12.1	11.9	24.7	Santé	4
12.2	10.4	17.7	9.3	5.0	14.8	Bien-être social	5
20.4	24.3	18.0	17.9	18.0	23.9	Éducation	6
3.1	10.9	4.7	1.1	1.5	2.9	Ressources naturelles	7
6.5	3.7	2.1	1.2	6.1	2.7	Agriculture, commerce et industrie, et tourisme.	8
0.7	0.7	0.5	4.5	3.8	1.1	Environnement	9
1.0	2.6	1.5	2.4	2.1	1.5	Récréation et culture	10
0.1	0.3	0.2	—	—	0.2	Travail et emploi et immigration	11
2.7	0.3	3.9	4.1	7.8	1.1	Logement	12
2.4	0.5	0.5	8.0	6.7	1.0	Contrôle et mise en valeur des régions et des localités.	13
0.2	0.2	—	—	—	0.1	Établissements de recherche	14
1.0	1.8	2.5	—	—	2.6	Transferts à des fins générales aux admi- nistrations publiques locales.	15
1.2	0.7	0.6	—	—	0.7	Transferts aux entreprises publiques	16
4.3	4.1	2.3	1.0	0.7	6.3	Service de la dette	17
—	—	—	—	—	—	Autres	18
100.0	100.0	100.0	100.0	100.0	100.0	Dépenses générales brutes	19

Tax Changes by Province
Modifications fiscales par province

Province	Nature of change Nature de la modification	Effective date Date d'entrée en vigueur	Estimates of revenue gained or lost Prévisions des gains ou pertes
Newfoundland - Terre-Neuve.	<u>Personal income tax - Impôt sur le revenu des particuliers:</u> Rate is increased from 56.5% to 58.0% of basic federal tax - Le taux est porté de 56.5 % à 58.0 % de l'impôt fédéral de base.	July 1, 1977 - 1 ^{er} juillet 1977	Gain of \$2,500,000 in 1977-78 - Gain de \$2,500,000 en 1977-78.
	<u>Retail sales tax - Taxe de vente au détail:</u> 1. Sales of cable television services are no longer exempt - Les ventes de services de télédistribution ne sont plus exemptes.	April 28, 1977 - 28 avril 1977	"
	2. All meals equal to or less than \$3 per person are exempt - Tous les repas ne dépassant pas \$3 par personne sont exemptes.	April 28, 1977 - 28 avril 1977	Loss of \$1,000,000 in 1977-78 - Perte de \$1,000,000 en 1977-78.
	3. Mobile homes are taxable at 50% of their sales value - Les maisons mobiles sont imposables sur 50 % du prix de vente.	April 28, 1977 - 28 avril 1977	"
	4. Insulation materials are exempt - Les matières isolantes sont exemptes.	April 28, 1977 - 28 avril 1977	"
Prince Edward Island - Île- du-Prince- Édouard.	<u>Tobacco tax - Taxe sur le tabac:</u> Rate on cigarettes increased by 1/5 of 1¢ from \$0.01 to \$0.012 each - La taxe sur les cigarettes est augmentée de 1/5c. de \$0.01 à \$0.012 chacune.	April 28, 1977 - 28 avril 1977	Gain of \$2,200,000 in 1977-78 - Gain de \$2,200,000 en 1977-78.
	<u>Insurance premiums tax - Taxe sur les primes d'assurance:</u> Rate is increased from 7% to 10% on fire insurance - Le taux est porté de 7 % à 10 % pour les assurances-incendie.	April 28, 1977 - 28 avril 1977	Gain of \$2,800,000 in 1977-78 - Gain de \$2,800,000 en 1977-78.
	No change - Aucune modification.		
Nova Scotia - Nouvelle- Écosse.	<u>Tobacco tax - Taxe sur le tabac:</u> 1. Rate on cigarettes increased by 1/10 of 1¢ from \$0.005 to \$0.006 each - Le taux sur les cigarettes majoré de 1/10c. de \$0.005 à \$0.006 chacune.	March 30, 1977 - 30 mars 1977	Gain of \$2,250,000 in 1977-78 - Gain de \$2,250,000 en 1977-78.
	2. Rate on other tobacco products increased from 10% to 15% - Le taux est porté de 10 % à 15 % pour les autres produits du tabac.	March 30, 1977 - 30 mars 1977	Gain of \$1,350,000 in 1977-78 - Gain de \$1,350,000 en 1977-78.
New Brunswick - Nouveau- Brunswick.	<u>Corporation income tax - Impôt sur le revenu des sociétés:</u> 1. Rate for small businesses is lowered from 10% to 9% - Le taux est ramené de 10 % à 9 % pour les petites entreprises.	January 1, 1977 - 1 ^{er} janvier 1977	"
	2. Rate for large businesses is increased from 10% to 12% - Le taux est porté de 10 % à 12 % pour les grandes entreprises.	January 1, 1977 - 1 ^{er} janvier 1977	"
	<u>Retail sales tax - Taxe de vente au détail:</u> Basic sales tax exemption is increased from 11¢ to 25¢ - L'exemption fiscale de base est portée de 11c. à 25c.	January 1, 1977 - 1 ^{er} janvier 1977	"
	<u>Business tax - Taxe d'affaires:</u> 1. Rate on real property is reduced from \$3 to \$2.75 per \$100 of assessment for the first \$60,000 of property value - Le taux sur les biens immobiliers est ramené de \$3 à \$2.75 par \$100 d'évaluation pour la première tranche de \$60,000 de valeur foncière.	January 1, 1977 - 1 ^{er} janvier 1977	"
	2. A tax equivalent to 5% of gross receipts will be levied on telegraph, telephone, cable television, and electric power transmission companies - Une taxe équivalente à 5 % des recettes brutes sera prélevée sur les sociétés de télégraphe, de téléphone, de télédistribution et d'électricité.	January 1, 1977 - 1 ^{er} janvier 1977	"

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Québec	<p><u>Personal income tax - Impôt sur le revenu des particuliers:</u></p> <ol style="list-style-type: none"> 1. The rate of interest on late payments and refunds under the income tax system for self-employed workers will be reassessed annually on the basis of prevailing financial market conditions. This rate will rise from 8% to 10% annually - Le taux d'intérêt sur les paiements et remboursements en retard en vertu du système d'impôt sur le revenu pour les travailleurs indépendants sera déterminé chaque année sur la base des conditions du marché financier. Le taux annuel passera de 8 % à 10 %. 2. Self-employed workers will be charged an additional annual 5% interest on any insufficient installments - Un intérêt annuel supplémentaire de 5 % sera exigé des travailleurs indépendants pour tout montant payé en moins. 3. Tax treatment of Registered Home Ownership Savings Plans amended to prevent the direct or indirect purchase of an owner-occupied home by any person from his spouse - Modification des régimes enregistrés d'épargne logement pour empêcher qu'une personne n'achète directement ou indirectement de son conjoint la maison qu'ils occupent. 4. The contribution of an individual to a Registered Retirement Savings Plan will be limited to the lesser of \$3,500 or 20% of his earned income if he benefits from a deferred profit-sharing plan - Les cotisations d'un particulier à un régime enregistré d'épargne-retraite seront limitées à \$3,500 ou à 20 % de son revenu gagné au plus s'il est inscrit à un régime différé de participation aux bénéfices. 5. The interest and dividend deduction for individuals whose business income does not exceed 25% of their income will be equivalent to the lesser of \$1,000 on the net amount of interest expenses against related investment income - La déduction pour intérêts et dividendes pour les particuliers dont le revenu de l'exploitation d'une entreprise n'excède pas 25 % de leur revenu égalera au plus \$1,000 ou le montant net des frais d'intérêt engagés pour les revenus de placement correspondants. <p><u>Corporation income tax - Impôt sur le revenu des sociétés:</u></p> <ol style="list-style-type: none"> 1. Small- and medium-sized enterprises may choose to pay, at the time it is due, 50% of the Quebec corporate tax otherwise payable into a fund for industrial recovery - Les petites et moyennes entreprises peuvent choisir de payer, à l'échéance, 50 % de l'impôt du Québec sur les sociétés qu'elles devraient verser autrement à une caisse d'expansion de l'industrie. 2. These amounts must be used for eligible activities under the conditions and within the period prescribed - Ces montants doivent être utilisés pour des activités admissibles, aux conditions et pendant la période spécifiées. 3. The eligible small- and medium-sized enterprises are those which are incorporated and have fewer than 200 employees and less than 7.5 million in assets and, in the qualifying year derive at least 10% of their gross revenue from manufacturing and processing activities - Les petites et moyennes entreprises admissibles sont celles qui sont constituées en sociétés, comptent moins de 200 salariés, dont les avoirs sont inférieurs à 7.5 millions et qui, pendant l'année d'admissibilité tirent au moins 10 % de leur revenu brut des activités de fabrication ou de transformation. 	<p>May 1, 1977 - 1^{er} mai 1977</p> <p>April 1, 1977 - 1^{er} avril 1977</p> <p>April 13, 1977 - 13 avril 1977</p> <p>January 1, 1977 - 1^{er} janvier 1977</p> <p>January 1, 1977 - 1^{er} janvier 1977</p> <p>April 13, 1977 - 13 avril 1977</p>	<p>Gain of \$1,350,000 in 1977-78 - Gain de \$1,350,000 en 1977-78.</p> <p>"</p> <p>"</p> <p>"</p> <p>Gain of \$30,000,000 in 1977-78 - Gain de \$30,000,000 en 1977-78.</p> <p>Loss of \$30,000,000 in 1977-78 - Perte de \$30,000,000 en 1977-78.</p>

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Québec - Concluded - fin.	<u>Retail sales tax - Taxe de vente au détail:</u>		
	1. On new residential mobile homes excluding the value of furnishings and installation costs, 50% of the sale price is exempted - Sur les nouvelles maisons mobiles résidentielles, à l'exclusion de l'ameublement et des frais d'installation, 50 % du prix de vente est exempt.	April 13, 1977 - 13 avril 1977	Loss of \$2,700,000 in 1977-78 - Perte de \$2,700,000 en 1977-78.
	2. The sale of any used residential mobile home is exempted - La vente de toute maison mobile résidentielle est exemptée.	April 13, 1977 - 13 avril 1977	Loss of \$500,000 in 1977-78 - Perte de \$500,000 en 1977-78.
	3. The sale or rental of tools used for the production of moveables intended for sale is exempted - La vente ou la location d'outillage utilisé pour la production de biens meubles destinés à la vente est exemptée.	April 13, 1977 - 13 avril 1977	Loss of \$2,000,000 in 1977-78 - Perte de \$2,000,000 en 1977-78.
	4. The exemption on children's shoes and clothing is abolished - L'exemption sur les chaussures et les vêtements pour enfants est abolie.	April 13, 1977 - 13 avril 1977	Gain of \$32,000,000 in 1977-78 - Gain de \$32,000,000 en 1977-78.
	5. A tax of 2% will be levied on the sale of radio or television services (air time) used for publicity purposes - Une taxe de 2 % sera prélevée sur la vente de services de radio ou de télévision (temps d'antenne) utilisés à des fins publicitaires.	April 13, 1977 - 13 avril 1977	Gain of \$2,000,000 in 1977-78 - Gain de \$2,000,000 en 1977-78.
	<u>Meals and hotels tax - Taxe sur les repas et l'hôtellerie:</u>		
	1. Exemption on meals is increased from \$2 to \$3.25 - L'exemption sur les repas est portée de \$2 à \$3.25.	April 13, 1977 - 13 avril 1977	Gain of \$25,000,000 in 1977-78 - Gain de \$25,000,000 en 1977-78.
	2. Rate is increased from 8% to 10% - Le taux est porté de 8 % à 10 %.		
	<u>Motor vehicle registration and driving permits - Immatriculation des véhicules et permis de conduire:</u>		
Ontario	1. Fees for all driving permits are increased from \$3 to \$6 per year - Le coût de tous les permis de conduire est porté de \$3 à \$6 par année.	July 1, 1977 - 1 ^{er} juillet 1977	Gain of \$8,000,000 in 1977-78 - Gain de \$8,000,000 en 1977-78.
	2. Motor vehicle registration fees will be revised as follows - Les droits d'immatriculation des véhicules automobiles deviendront les suivants:	"	Gain of \$25,000,000 in 1977-78 - Gain de \$25,000,000 en 1977-78.
	<u>Commercial vehicles - Véhicules commerciaux:</u>		
	1-5,000 lb. - liv \$40 plus		
	5,001-10,000 lb. - liv \$10 per 1,000 lb. plus - \$10 par 1,000 liv plus		
	10,001-20,000 lb. - liv \$11 per 1,000 lb. plus - \$11 par 1,000 liv plus		
	20,001-60,000 lb. - liv \$12 per 1,000 lb. plus - \$12 par 1,000 liv plus		
	60,001 lb. and over - liv et plus - \$16 per 1,000 lb. - \$16 par 1,000 liv		
	For other details refer to Supplementary Information - 1977-78 Budget Speech - Pour plus de détails, voir Ren- seignements supplémentaires au Discours sur le budget 1977-78.		
	<u>Personal income tax - Impôts sur le revenu des particuliers:</u>		
Ontario	Taxable income level below which no tax is payable is increased from \$1,534 to \$1,680 - Le revenu imposable minimum a été porté de \$1,534 à \$1,680.	January 1, 1977 - 1 ^{er} janvier 1977	Loss of \$3,000,000 in 1977-78 - Perte de \$3,000,000 en 1977-78.
	<u>Corporation income tax - Impôt sur le revenu des sociétés:</u>		
Ontario	1. Tax treatment of oil and gas income (resource allowance earned depletion, etc.) amended to parallel federal provisions - Le traitement fiscal du revenu du pétrole et du gaz (allocation relative à des ressources, épuisement gagné, etc.) est aligné sur les dispositions fédérales.	April 19, 1977 - 19 avril 1977	Loss of \$6,000,000 in 1977-78 - Perte de \$6,000,000 en 1977-78.

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Ontario - Continued - suite.	2. Federal provision permitting corporations to deduct a 3% inventory allowance from taxable income will be adopted - La disposition fédérale permettant aux sociétés de déduire du revenu imposable une provision de 3 % pour les stocks sera adoptée.	April 1, 1977 - 1er avril 1977	Loss of \$40,000,000 in 1977-78 - Perte de \$40,000,000 en 1977-78.
	3. Fast write-off of manufacturing and processing machinery and equipment extended to parallel federal provision - L'amortissement accéléré pour les machines et le matériel de fabrication et de transformation est élargi pour l'aligner sur la disposition fédérale.	January 1, 1977 - 1er janvier 1977	Loss of \$80,000,000 in 1977-78 - Perte de \$80,000,000 en 1977-78.
	<u>Capital tax - Impôt sur le capital:</u>		
	1. On the paid-up capital tax the rate for large corporations is increased from 1/5 of 1% to 3/10 of 1% and for banks from 2/5 of 1% to 3/5 of 1%. For fiscal years including April 19, 1977 the tax will be prorated based on the subsequent number of days - Pour l'impôt sur le capital versé, le taux est porté de 1/5 de 1 % à 3/10 de 1 % pour les grandes sociétés et de 2/5 de 1 % à 3/10 de 1 % pour les banques. Pour les banques. Les années financières comprenant le 19 avril 1977, cet impôt sera calculé proportionnellement au nombre de jours qu'il restera.	April 19, 1977 - 19 avril 1977	Gain of \$55,000,000 in 1977-78 - Gain de \$55,000,000 en 1977-78.
	2. Small corporations with up to \$50,000 paid-up capital will pay a flat tax of \$50 and \$100 on paid-up capital in excess of \$50,000 up to \$100,000. There will be no prorating for fiscal years including April 19, 1977 - Les petites sociétés dont le capital versé dépasse \$50,000 paieront un impôt uniforme de \$50 plus \$100 sur le capital versé entre \$50,000 et \$100,000. Il n'y aura pas de calcul proportionnel pour les années financières comprenant le 19 avril 1977.	April 19, 1977 - 19 avril 1977	Loss of \$3,000,000 in 1977-78 - Perte de \$3,000,000 en 1977-78.
	<u>Gift tax - Impôt sur les dons:</u>		
	1. Exemption on gifts for any one recipient increased from \$5,000 to \$10,000 - L'exemption sur les dons reçus par une personne est portée de \$5,000 à \$10,000.	April 20, 1977 - 20 avril 1977	"
	2. Exemption on gifts per donor raised from \$25,000 to \$50,000 - L'exemption sur les dons par donateur est portée de \$25,000 à \$50,000.	April 20, 1977 - 20 avril 1977	"
	<u>Succession duties - Droits de succession:</u>		
	1. Exemption on estates valued at less than \$250,000 increased to \$300,000 - L'exemption sur les successions est portée d'une évaluation maximale de \$250,000 à \$300,000.	April 20, 1977 - 20 avril 1977	"
	2. Capital gains tax arising as a result of death may be fully credited against succession duty payable at the election of the executor - L'impôt sur les gains de capital résultant d'un décès peut être entièrement déduit des droits de succession exigibles si l'exécuteur testamentaire le désire.	April 20, 1977 - 20 avril 1977	"
	<u>Retail sales tax - Taxe de vente au détail:</u>		
	1. Exemption for prepared meals is increased from \$5 to \$6 - L'exemption pour les repas préparés est portée de \$5 à \$6.	April 20, 1977 - 20 avril 1977	"
	2. All disposable items purchased by hotels, motels and other similar establishments for use in guest rooms are exempted - Tous les articles jetables achetés par les hôtels, les motels et autres établissements semblables pour utilisation dans les chambres d'hôtes sont exempts.	April 20, 1977 - 20 avril 1977	"

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Ontario - Continued - suite.	3. Purchases of thermal insulation used in all buildings, and other energy conservation materials and equipment, such as heat recovery units, heat pumps, solar cells, solar furnaces, windmills, wind generators, timer-controlled thermostats, wood burning stoves, truck wind deflectors, etc., are exempted - Les achats d'isolants thermiques utilisés dans tous les bâtiments et de matières et de matériel de conservation de l'énergie de toute sorte, comme les dispositifs de récupération de la chaleur, les pompes à chaleur, les cellules solaires, les fours solaires, les moulins à vent, les générateurs éoliens, les thermostats chronométrables, les poêles à bois, les déflecteurs d'air pour camions, sont exempts.	April 20, 1977 - 20 avril 1977	Loss of \$6,000,000 in 1977-78 - Perte de \$6,000,000 en 1977-78.
	4. Compensation to vendors is increased from 3% of tax collected with a maximum of \$500 to 4% of tax collected per return with a maximum of \$700 in each fiscal year. For collections of \$3 or less the vendor is entitled to withhold the full amount. - Les compensations aux vendeurs sont portées de 3 % de l'impôt perçu, avec un maximum de \$500, à 4 % de l'impôt perçu par déclaration, avec un maximum de \$700 par année financière. Quand l'impôt ne dépasse par \$3, le vendeur est autorisé à conserver le montant total.	April 1, 1977 - 1 ^{er} avril 1977	"
	<u>Motive and other fuel taxes - Taxes sur les carburants:</u> All sellers and distributors of diesel fuel, home heating oil, furnace oil and other similar products, as well as users of such taxable fuels, will be required to register - Tous les vendeurs et distributeurs de carburant diesel, d'huile à chauffage domestique, de mazout et d'autres produits semblables, tout comme les utilisateurs de ces combustibles imposables, devront être inscrits.	July 1, 1977 - 1 ^{er} juillet 1977	Gain of \$10,000,000 in 1977-78 - Gain de \$10,000,000 en 1977-78.
	<u>Tobacco tax - Taxe sur le tabac:</u> 1. Rate on cigarettes is increased from .71 of \$0.01 to .96 of \$0.01 each - Le taux pour les cigarettes est porté de .71 de \$0.01 à .96 de \$0.01 chacune. 2. Rates on cigars are as follows - Les taux pour les cigares sont les suivants: 1¢ - 7¢, 2¢ each - chacun 8¢ - 10¢, 4¢ each - chacun 11¢ up 2¢ additional tax for each 5¢ of retail price - 11c. et plus, 2c. supplémentaires de taxe pour chaque tranche de 5c. du prix de vente. 3. Rate on cut tobacco will be doubled and set at .35 of 1¢ per gram - Le taux pour le tabac haché sera doublé et deviendra 0.35 de 1c. le gramme. 4. Compensation to vendors is increased to 4% of tax collected with a maximum of \$700 per annum - Les compensations aux vendeurs sont portées à 4 % de l'impôt perçu, avec un maximum de \$700 par année.	June 28, 1977 - 28 juin 1977 June 28, 1977 - 28 juin 1977 June 28, 1977 - 28 juin 1977 April 1, 1977 - 1 ^{er} avril 1977	Gain of \$47,000,000 in 1977-78 - Gain de \$47,000,000 en 1977-78.
	<u>Amusement tax - Taxe sur les amusements:</u> Exemption on the price of admission to places of amusement increased from 75¢ to \$3 - L'exemption sur le prix d'entrée aux lieux d'amusement est portée de 75c. à \$3.	April 20, 1977 - 20 avril 1977	Loss of \$10,000,000 in 1977-78 - Perte de \$10,000,000 en 1977-78.
	<u>Motor vehicle registration and driving permits - Immatriculation des véhicules automobiles et permis de conduire:</u> 1. Registration fees for passenger cars are increased as follows - Les frais d'immatriculation pour les voitures de tourisme sont majorés comme suit: 4 cylinders - from \$23 to \$30 - cylindres - de \$23 à \$30 6 cylinders - from \$32 to \$45 - cylindres - de \$32 à \$45 8 cylinders - from \$40 to \$60 - cylindres - de \$40 à \$60	April 20, 1977 - 20 avril 1977	Gain of \$66,000,000 in 1977-78 - Gain de \$66,000,000 en 1977-78.

Tax Changes by Province -- Continued
Modifications fiscales par province -- suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Ontario -- Con- cluded -- fin.	<p>2. First time registration fee for cars having a displacement in excess of 397 cubic inches will be \$80 -- Les premiers frais d'immatriculation pour les automobiles ayant une cylindrée de plus de 397 pouces cubes seront de \$80.</p> <p>3. Motorcycle fees will be increased from \$15 to \$20 -- Les frais d'immatriculation des motocyclettes seront portés de \$15 à \$20.</p> <p>4. Fees for all passenger cars and motorcycles in Northern Ontario are reduced to a flat \$10 -- Les frais d'immatriculation pour toutes les voitures de tourisme et les motocyclettes sont réduits à un taux uniforme de \$10 dans le Nord de l'Ontario.</p> <p>5. Registration fees for commercial vehicles, farm trucks and buses will be raised by adding a flat \$22 to each weight class and increasing these levels by 9% -- Les frais d'immatriculation pour les véhicules commerciaux, les camions de ferme et les autobus seront augmentés uniformément de \$22 pour chaque catégorie de poids après avoir augmenté celles-ci de 9%.</p> <p><u>Land transfer tax -- Impôt sur le transfert des terres:</u> Only agricultural and recreational land transferred to non-residents will be taxable at the rate of 20% -- Seules les terres agricoles et destinées à des fins récréatives transférées à des non-résidents seront imposables au taux de 20%.</p> <p><u>Land speculation tax -- Taxe sur la spéculation foncière:</u> Reduction in taxable value for investment properties increased from 10% to 20% per annum -- La réduction de la valeur imposable des propriétés de placement est portée de 10% à 20% par année.</p>	<p>April 20, 1977 -- 20 avril 1977</p> <p>April 20, 1977 -- 20 avril 1977</p>	<p>Gain of \$66,000,000 in 1977-78 -- Gain de \$66,000,000 en 1977-78.</p> <p>Gain of \$66,000,000 in 1977-78 -- Gain de \$66,000,000 en 1977-78.</p>
Manitoba	<p><u>Personal income tax -- Impôt sur le revenu des particuliers:</u> Provision tabled which will eliminate taxpayers from the provincial tax roll who pay no federal tax -- Une disposition est présentée pour éliminer du rôle provincial d'imposition les contribuables qui ne paient aucun impôt fédéral.</p> <p><u>Succession duties -- Droits de succession:</u> 1. The share of the joint marital assets of the surviving spouse is exempt -- La part des biens en commun des conjoints appartenant au survivant est exempte. 2. Exemption to preferred successors increased from \$200,000 to \$250,000 and expanded to include additional exemptions for under-age dependent children -- L'exemption pour les successeurs privilégiés est portée de \$200,000 à \$250,000 et peut comprendre des exemptions supplémentaires pour les enfants à charge non majeurs. 3. Exemption on estates valued at \$50,000 increased to \$75,000 -- L'exemption sur les successions est portée d'une valeur approximative de \$50,000 à \$75,000. 4. Exemption for collateral successors increased from \$25,000 to \$35,000 -- L'exemption pour les successeurs collatéraux est portée de \$25,000 à \$35,000. 5. For brothers and sisters of the deceased the collateral exemption is increased from \$25,000 to \$100,000 -- Pour les frères et soeurs de la personne décédée, l'exemption collatérale est portée de \$25,000 à \$100,000.</p>	<p>January 1, 1977 -- 1er janvier 1977</p> <p>April 22, 1977 -- 22 avril 1977</p>	<p>Loss of \$2,700,000 in 1977-78 -- Perte de \$2,700,000 en 1977-78.</p> <p>Loss of \$2,500,000 in 1977-78 -- Perte de \$2,500,000 en 1977-78.</p>

Tax Changes by Province - Continued
Modifications fiscales par province - suite

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
Manitoba - Concluded - fin.	<p><u>Gift tax - Impôt sur les dons:</u> Exemption on gifts for preferred beneficiaries increased from \$2,000 to \$5,000 and for spouses from \$5,000 to \$6,000 up to a maximum total of \$25,000 from \$15,000 - L'exemption sur les dons est portée de \$2,000 à \$5,000 pour les bénéficiaires privilégiés et de \$5,000 à \$6,000 pour le conjoint, avec un maximum de \$25,000 au lieu de \$15,000.</p> <p><u>Retail sales tax - Taxe de vente au détail:</u> Exemption on all insulation materials used in residential construction of a non-commercial nature - Exemption sur toutes les matières isolantes utilisées dans la construction résidentielle non commerciale.</p>	<p>April 22, 1977 - 22 avril 1977</p> <p>April 23, 1977 - 23 avril 1977</p>	<p>Loss of \$2,500,000 in 1977-78 - Perte de \$2,500,000 en 1977-78.</p> <p>Loss of \$300,000 in 1977-78 - Perte de \$300,000 en 1977-78.</p>
Saskatchewan	<p><u>Personal income tax - Impôt sur le revenu des particuliers:</u> Rate is reduced from 59.5% to 58.5% of federal basic tax - Le taux est ramené de 59.5 % à 58.5 % de l'impôt fédéral de base. Across-the-board reduction on income tax payable increased from \$100 to \$120 - La réduction générale de l'impôt sur le revenu est portée de \$100 à \$120.</p> <p><u>Corporation income tax - Impôt sur le revenu des sociétés:</u> Rate is increased from 12% to 14% for corporations ineligible for the small business deduction - Le taux est porté de 12 % à 14 % pour les sociétés qui n'ont pas droit à la déduction pour petites entreprises.</p> <p><u>Succession duties - Droits de succession:</u> Succession duties have been abolished - Les droits de succession ont été abolis.</p> <p><u>Gift tax - Impôt sur les dons:</u> Gift taxes have been abolished - L'impôt sur les dons a été aboli.</p> <p><u>Motive and other fuel taxes - Taxe sur les combustibles:</u> 1. Rate on gasoline increased from 15¢ to 19¢ per gallon - Le taux est porté de 15c. à 19c. par gallon d'essence. 2. Rate on diesel fuel increased from 21¢ to 26.6¢ per gallon - Le taux est porté de 21c. à 26.6c. par gallon de combustibles diesel. 3. Rate on fuel used for off-highway purposes increased from 4¢ to 6¢ per gallon - Le taux est porté de 4c. à 6c. par gallon de combustible utilisé hors des routes.</p> <p><u>Tobacco tax - Taxe sur le tabac:</u> 1. Rate on cigarettes increased from 3/5 to 4/5 of \$0.01 each - Le taux pour les cigarettes est porté de 3/5 à 4/5 de \$0.01 chacune. 2. Rate on tobacco increased to 4¢ per half ounce - Le taux pour le tabac est porté à 4c. la demi-once. 3. New rates on cigars are as follows - Les nouveaux taux pour les cigares sont les suivants: 10¢ or less - 2¢ each - 10c. ou moins - 2c. chacun 11¢ to 20¢ - 4¢ each - 11c. à 20c. - 4c. chacun Over 20¢ - 8¢ each - plus de 20c. - 8c. chacun</p>	<p>January 1, 1977 - 1er janvier 1977</p> <p>January 1, 1977 - 1er janvier 1977</p> <p>January 1, 1977 - 1er janvier 1977</p> <p>January 1, 1977 - 1er janvier 1977</p> <p>January 1, 1977 - 1er janvier 1977</p> <p>March 11, 1977 - 11 mars 1977</p> <p>March 11, 1977 - 11 mars 1977</p>	<p>Loss of \$5,900,000 in 1977-78 - Perte de \$5,900,000 en 1977-78.</p> <p>Loss of \$6,000,000 in 1977-78 - Perte de \$6,000,000 en 1977-78.</p> <p>"</p> <p>"</p> <p>"</p> <p>Gain of \$17,300,000 in 1977-78 - Gain de \$17,300,000 en 1977-78.</p> <p>Gain of \$4,600,000 in 1977-78 - Gain de \$4,600,000 en 1977-78.</p>
Alberta	No change - Aucune modification		

Tax Changes by Province - Concluded

Modifications fiscales par province - fin

Province	Nature of change - Nature de la modification	Effective date - Date d'entrée en vigueur	Estimates of revenue gained or lost - Prévisions des gains ou pertes
British Columbia - Colombie- Britannique.	<u>Capital tax - Impôt sur le capital:</u> Mining exploration companies will be allowed to write-off exploration expenses - Les sociétés d'exploration minière seront autorisées à déduire leurs dépenses d'exploration.	January 1, 1977 - 1er janvier 1977	Gain of \$4,600,000 in 1977-78 - Gain de \$4,600,000 en 1977-78.
	<u>Succession duties - Droits de succession:</u> The Succession Duty Act is abolished - Le <u>Succession Duty Act</u> est aboli.	January 25, 1977 - 25 janvier 1977	Loss of \$13,000,000 in 1977-78 - Perte de \$13,000,000 en 1977-78.
	<u>Gift tax - Impôt sur les dons:</u> The Gift Tax Act is abolished - Le <u>Gift Tax Act</u> est aboli.	January 25, 1977 - 25 janvier 1977	Loss of \$500,000 in 1977-78 - Perte de \$500,000 en 1977-78.
	<u>Retail sales tax - Taxe de vente au détail:</u> Tax is reduced on materials used in building a mobile home for residential purposes - La taxe est réduite sur les matières utilisées dans la construction d'une maison mobile à des fins résidentielles.	January 25, 1977 - 25 janvier 1977	Loss of \$4,000,000 in 1977-78 - Perte de \$4,000,000 en 1977-78.
	<u>Motive and other fuel taxes - Taxe sur les combustibles:</u> Rate on propane used for residential heating purposes will be equivalent to 1/2¢ per gallon - Le taux pour le gaz propane utilisé pour le chauffage domestique sera 1/2c. le gallon.	January 25, 1977 - 25 janvier 1977	Loss of \$600,000 in 1977-78 - Perte de \$600,000 en 1977-78.

ANALYSIS OF 1977-78 ESTIMATES

Revenue

The gross general revenue of all provincial and territorial governments for the fiscal year ending March 31, 1978 is estimated at \$42,574.6 million, an increase of \$4,371.1 million or 11.4% over the corresponding revised estimate for the fiscal year ended March 31, 1977. Of this increase \$3,372.9 million or 8.8 percentage points is accounted for by higher tax revenue, and \$1,204.6 million or 3.1 percentage points by higher non-tax revenue from own sources. It is expected transfer payments from other levels of government and their enterprises will decrease by \$206.4 million or 0.5 percentage points.

Tax revenue increases significantly this year. Under the new Established Programs Financing arrangements, personal income taxes increase substantially due to the additional tax points transferred to the provinces by the federal government.

The large increase in non-tax revenue from own sources is due largely to higher oil and natural gas revenue in Alberta. In addition, motor vehicle registration and driving permits in Quebec and Ontario have been increased.

Transfer payments decreased slightly due to the new financial arrangements for financing the established programs.

The following table shows what increases or decreases are expected in the yields of the main revenue sources of the individual provinces in 1977-78, both in absolute and percentage terms.

ANALYSE DES PRÉVISIONS DE 1977-78

Revenu

Les revenus généraux bruts de tous les gouvernements provinciaux et territoriaux pour l'année financière se terminant le 31 mars 1978 sont estimés à \$42,574.6 millions, soit une augmentation de \$4,371.1 millions ou 11.4 % par rapport aux prévisions rectifiées correspondantes de l'année financière terminée le 31 mars 1977. De cet accroissement \$3,372.9 millions ou 8.8 points de pourcentage proviennent de la croissance des revenus fiscaux et \$1,204.6 millions ou 3.1 points de pourcentage de l'augmentation des revenus non fiscaux de sources propres. Les paiements de transferts provenant d'autres niveaux de gouvernement et de leurs entreprises baissent de \$206.4 millions ou 0.5 points de pourcentage.

Les revenus fiscaux augmentent considérablement cette année. En vertu des nouveaux arrangements concernant le financement des programmes établis, l'impôt sur le revenu des particuliers progresse substantiellement en raison des points additionnels d'impôt transférés aux provinces par le gouvernement fédéral.

La forte hausse des revenus non fiscaux de sources propres est principalement le résultat de la croissance des revenus du pétrole et du gaz naturel en Alberta. En plus, les taux des permis et des droits relatifs aux véhicules automobiles ont été augmentés au Québec et en Ontario.

Les paiements de transferts ont diminué quelque peu en raison des nouveaux arrangements concernant le financement des programmes établis.

Dans le tableau suivant figurent les augmentations et les diminutions prévues pour les principales sources de revenu de chaque province en 1977-78, en chiffres absolus et en pourcentage.

Increase or Decrease in Provincial Revenue by Main Sources Between 1976-77^x and 1977-78
Hausse ou baisse des revenus provinciaux par ses principales sources entre 1976-77^x et 1977-78

	Personal income tax — Impôt sur le revenu des particuliers	Corporation income tax — Impôt sur le revenu des sociétés	General sales taxes — Taxes générale de vente	Motive fuel taxes — Taxes sur les carburants	Health insurance premiums — Primes de services de santé
Newfoundland — Terre-Neuve \$'000,000	21.4	— 3.7	17.7	1.8	—
%	19.8	— 13.8	12.7	4.7	—
Prince Edward Island — Île-du-Prince-Édouard \$'000,000	3.8	— 0.5	2.0	—	—
%	21.6	— 12.7	10.0	—	—
Nova Scotia — Nouvelle-Écosse \$'000,000	37.0	— 12.3	13.8	1.9	—
%	21.0	— 24.7	9.7	3.2	—
New Brunswick — Nouveau-Brunswick \$'000,000	21.5	0.7	17.8	4.2	—
%	14.3	2.2	15.0	8.4	—
Québec \$'000,000	889.9	77.0	185.0	20.0	—
%	27.3	15.3	13.6	4.7	—
Ontario \$'000,000	709.7	156.0	236.0	33.0	25.0
%	31.3	18.7	13.0	5.5	3.2
Manitoba \$'000,000	46.5	— 29.8	18.2	3.4	—
%	15.7	— 26.7	10.0	4.8	—
Saskatchewan \$'000,000	86.0	— 32.8	18.1	22.5	—
%	36.7	— 35.9	10.5	37.3	—
Alberta \$'000,000	86.1	— 151.1	—	4.0	13.0
%	19.0	— 39.3	—	4.6	18.1
British Columbia — Colombie-Britannique \$'000,000	212.6	7.4	30.4	—	15.0
%	29.0	3.0	4.2	—	10.7
Yukon \$'000,000	—	—	—	— 0.4	—
%	—	—	—	— 11.8	—
Northwest Territories — Territoires du Nord-Ouest \$'000,000	—	—	—	— 0.1	—
%	—	—	—	— 0.9	—
Total \$'000,000	2,114.6	— 10.9	539.1	90.4	53.0
%	27.5	— 0.5	11.5	5.6	5.3
	Other taxes — Autres impôts	Non-tax revenue from own sources — Revenus non fiscaux de sources propres	Transfers — Transferts	Gross general revenue — Revenus généraux bruts	
Newfoundland — Terre-Neuve \$'000,000	7.4	17.7	44.5	106.8	
%	24.0	13.6	9.7	11.5	
Prince Edward Island — Île-du-Prince-Édouard \$'000,000	1.6	5.1	10.7	22.8	
%	10.9	19.1	8.7	10.6	
Nova Scotia — Nouvelle-Écosse \$'000,000	4.4	22.4	44.4	111.5	
%	11.3	12.6	8.0	9.3	
New Brunswick — Nouveau-Brunswick \$'000,000	25.9	18.4	12.8	101.3	
%	32.6	15.2	2.6	9.8	
Québec \$'000,000	259.4	197.8	383.2	2,012.3	
%	15.4	14.0	15.6	18.1	
Ontario \$'000,000	220.9	305.2	— 420.2	1,265.7	
%	23.5	16.0	— 16.6	10.8	
Manitoba \$'000,000	13.8	49.5	— 13.3	88.3	
%	15.5	19.2	— 2.5	5.7	
Saskatchewan \$'000,000	0.5	106.1	— 167.6	32.8	
%	0.6	18.3	— 45.7	2.1	
Alberta \$'000,000	19.4	483.4	— 44.8	410.0	
%	14.8	16.9	— 7.4	8.9	
British Columbia — Colombie-Britannique \$'000,000	10.9	— 1.5	— 87.8	187.2	
%	3.7	— 0.2	— 11.2	4.7	
Yukon \$'000,000	0.6	—	10.9	11.1	
%	9.5	—	20.5	15.5	
Northwest Territories — Territoires du Nord-Ouest \$'000,000	—	0.5	20.8	21.3	
%	—	2.8	11.1	10.0	
Total \$'000,000	564.8	1,204.6	— 206.4	4,371.1	
%	16.6	14.3	— 2.3	11.4	

Expenditure

The gross general expenditure of all provincial and territorial governments for the fiscal year ending March 31, 1978 is estimated at \$43,597.0 million, an increase of \$3,961.6 million or 10.0% over the revised estimate for the previous fiscal year. Outlays on the education function are expected to rise by \$1,016.7 million or 2.6 percentage points of the overall expenditure increase. It is estimated that health expenditures will account for \$997.5 million or 2.5 percentage points of the increase, and also that social welfare service costs will grow by \$656.2 million or 1.6 percentage points. Debt charges are expected to rise by \$429.2 million or 1.1 percentage points and other expenditures to rise by \$632.4 million or 1.6 percentage points. It is anticipated transportation and communication expenditures will increase by \$229.2 million or 0.6 percentage points.

The increase in educational expenditures is explained by transfers by the provinces to both local school boards and post secondary institutions.

Health expenditures increased but at a slower rate than in previous years because of lower increases in hospital and medical care costs. Increases in the various forms of assistance payments to needy persons accounts for the rise in social welfare expenditures.

Interest on public debt continues to increase because of the growing borrowing requirements of certain provinces.

Transportation and communication expenditures are expected to increase as the provinces expand construction outlays on road systems.

The following table shows what changes are expected in outlays on the main expenditure functions of the individual provinces in 1977-78, both in absolute and percentage terms.

Dépenses

Les dépenses générales brutes de tous les gouvernements provinciaux et territoriaux pour l'année financière se terminant le 31 mars 1978 sont estimées à \$43,597.0 millions, soit une augmentation de \$3,961.6 millions ou 10.0 % par rapport aux prévisions rectifiées de l'année financière précédente. Dans le secteur de l'éducation, les dépenses augmentent de \$1,016.7 millions, soit 2.6 points de pourcentage de l'augmentation générale des dépenses. Des dépenses plus élevées pour la santé représentent \$997.5 millions ou 2.5 points de pourcentage de l'augmentation générale et le coût des services du bien-être social augmente de \$656.2 millions ou 1.6 points de pourcentage. Le service de la dette et les autres dépenses se sont accrus respectivement de \$429.2 ou 1.1 points de pourcentage et \$632.4 millions ou 1.6 points de pourcentage. Les dépenses dans le secteur des transports et communications augmentent de \$229.2 millions ou 0.6 points de pourcentage.

La progression des dépenses pour l'éducation peut s'expliquer par des transferts aux commissions scolaires locales et aux institutions d'enseignement post-secondaire.

L'accroissement des dépenses dans le secteur de la santé s'est effectué à un rythme moins prononcé par rapport aux prévisions rectifiées de l'année financière précédente à cause d'une hausse plus modérée des coûts hospitaliers et des prestations d'assurance-maladie.

L'augmentation du service de la dette révèle les besoins croissants de capitaux pour certaines provinces.

Une augmentation dans les dépenses du secteur des transports et communications s'explique par le fait que les provinces ont développé leurs systèmes routiers.

Dans le tableau suivant figurent les variations prévues des dépenses par principales fonctions pour chaque province en 1977-78, en chiffres absolus et en pourcentage.

Increase or Decrease in Provincial Expenditure by Main Function Between 1976-77^r and 1977-78
Hausse ou baisse des dépenses provinciales par ses principales fonctions entre 1976-77^r et 1977-78

	Education	Health — Santé	Social welfare — Bien-être social	Transportation and communications — Transports et communications
Newfoundland — Terre-Neuve \$'000,000	21.9	15.9	12.2	4.8
%	8.3	8.1	11.8	4.4
Prince Edward Island — Île-du-Prince-Édouard \$'000,000	7.2	4.3	2.3	1.5
%	12.9	10.6	10.6	7.2
Nova Scotia — Nouvelle-Écosse \$'000,000	20.7	15.5	20.0	10.8
%	6.8	5.0	17.7	9.8
New Brunswick — Nouveau-Brunswick \$'000,000	29.6	22.5	18.9	18.0
%	9.6	9.8	13.2	14.0
Québec \$'000,000	309.9	236.0	247.7	— 2.5
%	9.4	8.6	12.8	— 0.3
Ontario \$'000,000	258.5	326.2	166.0	98.6
%	8.7	9.2	8.6	10.0
Manitoba \$'000,000	44.7	37.0	64.4	8.4
%	14.1	8.2	25.1	8.2
Saskatchewan \$'000,000	27.7	69.1	21.8	21.8
%	8.6	20.4	11.6	14.9
Alberta \$'000,000	210.9	135.9	62.2	16.3
%	25.4	16.9	16.2	6.0
British Columbia — Colombie-Britannique \$'000,000	77.8	129.4	39.3	46.2
%	11.3	12.1	5.5	14.6
Yukon \$'000,000	2.4	1.8	0.8	3.4
%	19.3	22.0	12.6	24.1
Northwest Territories — Territoires du Nord-Ouest \$'000,000	5.6	3.9	1.0	1.6
%	14.7	16.0	9.0	20.4
Total \$'000,000	1,016.7	997.5	656.2	229.2
%	10.8	10.2	11.3	7.3
	Debt charges — Service de la dette	Other expenditures — Autres dépenses	Gross general expenditures — Dépenses générales bruts	
Newfoundland — Terre-Neuve \$'000,000	19.9	37.6	112.3	
%	16.2	17.4	11.1	
Prince Edward Island — Île-du-Prince-Édouard \$'000,000	2.7	21.4	39.5	
%	19.1	34.1	18.2	
Nova Scotia — Nouvelle-Écosse \$'000,000	17.7	65.9	150.7	
%	19.0	21.5	12.1	
New Brunswick — Nouveau-Brunswick \$'000,000	13.3	33.6	135.8	
%	26.7	14.1	12.4	
Québec \$'000,000	113.7	221.6	1,126.4	
%	19.6	9.3	9.5	
Ontario \$'000,000	188.2	149.7	1,187.1	
%	18.2	5.9	9.1	
Manitoba \$'000,000	35.8	0.8	191.1	
%	35.9	0.2	11.9	
Saskatchewan \$'000,000	16.9	— 1.1	156.1	
%	30.1	— 0.2	10.1	
Alberta \$'000,000	31.5	87.2	544.1	
%	21.4	6.7	14.5	
British Columbia — Colombie-Britannique \$'000,000	— 11.7	— 14.3	266.7	
%	— 10.5	— 1.3	6.7	
Yukon \$'000,000	0.3	8.7	17.4	
%	44.1	37.5	26.7	
Northwest Territories — Territoires du Nord-Ouest \$'000,000	0.9	21.3	34.4	
%	145.7	17.3	16.7	
Total \$'000,000	429.2	632.4	3,961.6	
%	18.6	6.9	10.0	

CHANGES IN FEDERAL-PROVINCIAL FISCAL ARRANGEMENTS

The following are the main changes contained in the new Federal-Provincial Fiscal Arrangements and Established Programs Financing Act, 1977:

Equalization - The equalization formula has been amended to take into account 29 revenue sources rather than the present 22. Further, only one half of all revenues from non-renewable natural resources (minerals, oil and gas) will be subject to equalization. A revenue source has been redefined to include corporate income taxes and revenues derived from government business enterprises. And lastly, the total amount of equalization payable in respect of all natural resource revenue is limited to one third of total equalization.

Stabilization - Stabilization payments, in respect of natural resource revenue, are limited to the extent that the reduction must exceed 50% of the previous years' revenues. Provincial revenues subject to stabilization have been amended to reduce personal and corporate income taxes by the amounts of tax credits and rebates granted to taxpayers.

Tax Collection Agreements

A provision was made in the new Act for bringing the two Territories into the tax collection agreement. Modifications were made to the fiscal arrangements concerning the financing of established shared-cost programs, which are discussed separately. As a result, additional taxing authority was transferred to the provinces. The schedule below presents the new provincial income tax rates resulting from the tax transfer. These have been rounded to the nearest half or full percentage point due to terms of the agreement.

Provincial Income Tax Rates (per cent of basic federal tax)

	1976	1977
Newfoundland	42.0	56.5(58.0)a
Prince Edward Island	36.0	50.0
Nova Scotia	38.5	52.5
New Brunswick	41.5	55.5
Quebec	n.a.	n.a.
Ontario	30.5	44.0
Manitoba	42.5	56.0
Saskatchewan	40.0	59.5(58.5)a
Alberta	26.0	38.5
British Columbia	32.5	46.0

- (a) For additional changes to provincial income tax rates introduced in the Budget Speeches, refer to "Tax Changes by Province" in this publication.

MODIFICATIONS DES ACCORDS FISCAUX ENTRE LE GOUVERNEMENT FÉDÉRAL ET LES PROVINCES

Voici les principales modifications apportées par la Loi de 1977 sur les accords fiscaux entre le gouvernement fédéral et les provinces et le financement des programmes établis:

Péréquation - La formule de péréquation a été modifiée de manière à prendre en compte 29 (au lieu de 22) sources de revenu. De plus, la moitié seulement de tous les revenus provenant de ressources naturelles non renouvelables (minerais, pétrole et gaz) fera l'objet d'une péréquation. La nouvelle définition de "source de revenu" comprend les impôts sur le revenu des sociétés et les revenus retirés des entreprises publiques. Enfin, le paiement total de péréquation pour ce qui est de l'ensemble des revenus provenant de ressources naturelles est limité à un tiers du montant global du paiement de péréquation.

Stabilisation - Les paiements de stabilisation relatifs aux revenus provenant de ressources naturelles se limitent aux cas où la réduction dépasse la moitié des revenus des années précédentes. Les revenus des provinces soumis à stabilisation ont été modifiés de manière à retrancher des impôts sur le revenu des particuliers et des sociétés le montant des crédits et des remboursements d'impôts accordés aux contribuables.

Accords de perception fiscale

Une nouvelle disposition de la Loi permet aux deux Territoires de faire partie des accords de perception fiscale. Des modifications ont été apportées aux accords fiscaux concernant le financement des programmes établis à frais partagés; elles seront exposées plus loin. Il en est résulté un passage de nouveaux pouvoirs d'imposition aux provinces qui se traduit par les nouveaux taux de l'impôt sur le revenu indiqués ci-dessous. Ces taux ont été arrondis au point ou demi-point le plus près aux termes de l'accord.

Taux de l'impôt provincial sur le revenu (pourcentage de l'impôt fédéral de base)

	1976	1977
Terre-Neuve	42.0	56.5(58.0)a
Île-du-Prince-Édouard	36.0	50.0
Nouvelle-Écosse	38.5	52.5
Nouveau-Brunswick	41.5	55.5
Québec	s.o	s.o
Ontario	30.5	44.0
Manitoba	42.5	56.0
Saskatchewan	40.0	59.5(58.5)a
Alberta	26.0	38.5
Colombie-Britannique	32.5	46.0

- a) Le lecteur trouvera les autres modifications apportées aux taux de l'impôt provincial sur le revenu dans les discours du budget, à la section "Modifications des impôts par province" de la présente publication.

Revenue guarantee — The federal government will compensate any province for a revenue less in personal income tax exceeding 1% of basic federal tax for that year only. It covers only federal tax changes in personal income tax that are introduced after the beginning of the taxation year. It does not apply to corporate income tax. Revenue guarantee payments will be made to Quebec, if tax changes are made in its tax system similar to federal changes during the same year.

Established Programs Financing

The new agreement will replace the current cost-sharing arrangements for hospital insurance, medicare and post-secondary education programs. Federal contributions will no longer be tied to actual program costs, but will take the form of a tax transfer and cash payments.

The tax transfer consists of 13.5 points of personal income tax plus 1 point of corporate income tax. Since the current federal transfer for post-secondary education of 4.357 personal tax points and 1 corporate tax point are included, the additional transfer represents 9.143 personal income tax points.

The basic cash payment is 50% of the national average per capita federal transfer in the base year 1975-76. It is escalated by a three-year moving average rate of growth of GNP. The basic cash contribution is further increased by one equalized tax point, which is compensation for provincial loss of revenue from revenue guarantee payments.

The federal government will make the basic cash contribution equal on a per capita basis, in all provinces, by levelling adjustments in the cash payments. Provinces below the national average will be brought up to the average in three years; provinces where federal transfers are above the national average will be lowered to the average in a five-year period.

Because the value of tax transfers differs between provinces, transitional payments will be made to ensure that each province receives at least as much from the tax and cash grant as it would have received if the entire financing was in cash. These payments will gradually disappear as the growth of the tax yield outstrips the growth of the cash grant.

Garantie des recettes — Le gouvernement fédéral compensera toute province pour une perte d'impôt sur le revenu des particuliers dépassant 1 % de l'impôt fédéral de base pour cette année-là seulement. Cette compensation ne porte que sur les modifications apportées à l'impôt fédéral sur le revenu des particuliers au cours de l'année d'imposition. Elle ne s'applique pas à l'impôt sur le revenu des sociétés. Les paiements de garantie des recettes seront versés au Québec si cette province apporte à son régime fiscal des modifications semblables à celles que le gouvernement fédéral aura effectuées au cours de la même année.

Financement des programmes établis

Le nouvel accord remplacera les arrangements actuels relatifs au partage des frais des programmes d'assurance-hospitalisation, de soins médicaux et d'enseignement postsecondaire. Les contributions fédérales ne seront plus liées aux coûts réels des programmes mais prendront la forme de paiements au comptant et de transfert d'impôts.

Le transfert d'impôts est de 13.5 points de l'impôt sur le revenu des particuliers plus 1 point de l'impôt sur le revenu des sociétés. Puisqu'on tient compte du transfert actuel de 4.357 points de l'impôt sur le revenu des particuliers et de 1 point de l'impôt des sociétés au titre de l'enseignement postsecondaire, le transfert supplémentaire représente 9.143 points de l'impôt sur le revenu des particuliers.

La contribution de base payable comptant est de 50 % de la contribution fédérale moyenne par habitant versée au cours de l'année de base 1975-76, à laquelle s'ajoute une moyenne mobile sur trois ans du taux de croissance du PNB. La contribution de base est encore augmentée par un point d'impôt égalisé qui tient lieu de compensation aux provinces pour la perte du revenu retiré des paiements de garantie des recettes.

Le gouvernement fédéral égalisera la contribution de base payable comptant pour toutes les provinces en procédant à un rajustement de la fraction à payer comptant. Les provinces où la contribution par habitant est inférieure à la moyenne nationale seront relevées à la moyenne sur trois ans; les provinces dont les transferts sont supérieurs à la moyenne nationale seront rabaisées à cette moyenne sur une période de cinq ans.

Comme la valeur des transferts d'impôts diffère d'une province à l'autre, des paiements transitoires seront versés aux provinces pour que le produit du transfert et de la contribution au comptant pour chaque province soit au moins égal à ce qu'elle aurait reçu si le financement était assuré entièrement par une contribution au comptant. Ces paiements disparaîtront graduellement du fait que le rendement des impôts progressera plus rapidement que la contribution au comptant.

The agreement provides financing to the provinces for extended health care programs by means of a \$20 per capita cash grant which will grow at the rate of increase in per capita GNP. Extended health care services cover nursing home intermediate care, adult residential care, converted mental hospitals, home care and ambulatory health care services.

These new financing arrangements will continue indefinitely and any changes will require agreement on three years notice. The federal government has agreed not to give such notice before April 1979.

Alternate Payments for Standing Programs (Contracting Out)

Under the new financing arrangements all provinces received a tax transfer of 9.143 personal income tax points on account of the reduction in federal income tax. To make sure the Quebec taxpayer is in the same position after the tax transfer as before, the special tax abatement of 24 points is reduced to 16.5 personal income tax points. Of these abatement points, 8.5 points is to compensate for cash otherwise payable for financing the established programs (representing \$346,000). In addition, there is a 5 points abatement for special welfare programs (representing \$231,500) and a 3 points abatement for youth allowances (representing \$135,000), which is fully recovered by the federal government.

In addition to the above-mentioned tax abatement transferred for the established programs and special welfare programs, Quebec received cash payments for established programs (representing \$758,300) and special welfare programs (representing \$335,100). These payments are considered as specific purpose transfers for financial management purposes.

Reciprocal Taxation

The federal government and six provinces (Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, Quebec, Ontario) have entered into an agreement on reciprocal taxation in respect of consumption taxes, effective October 1, 1977. The provinces have agreed to pay federal sales tax on their purchases of goods and services. In return, the federal government will make payments in lieu of provincial sales taxes, gasoline taxes and motor vehicle licence fees on its purchase of goods and services.

L'accord prévoit le financement du programme des services complémentaires de santé des provinces grâce à une subvention de \$20 par habitant qui sera majorée du taux de croissance du PNB par habitant. Ces services comprennent les soins intermédiaires en maison de repos, les soins en établissement pour adultes, les hôpitaux psychiatriques convertis, les soins à domicile et les soins ambulatoires.

Ces nouveaux accords de financement sont en vigueur pour une période indéfinie et ne pourront être modifiés sans un avis de trois ans. Le gouvernement fédéral a convenu de ne pas donner un tel avis avant le 1^{er} avril 1979.

Paielements de remplacement pour les programmes permanents (Droit de désistement)

Les nouveaux arrangements fiscaux prévoient un dégrèvement d'impôt fédéral sur le revenu des particuliers effectué au profit de toutes les provinces et fixé à 9.143 points d'impôt. Pour que le contribuable québécois ne soit pas pénalisé par le transfert d'impôts, l'abattement fiscal spécial de 24 points est réduit à 16.5 points de l'impôt sur le revenu des particuliers, répartis comme suit: 8.5 points pour compenser la contribution au comptant qui autrement financerait les programmes établis (\$346,000), 5 points pour le programmes spécial de bien-être social (\$231,500) et 3 points pour les allocations aux jeunes (\$135,000), ce dernier montant étant entièrement recouvré par le gouvernement fédéral.

Outre ce transfert d'abattement fiscal au titre des programmes établis et du programme spécial de bien-être social, le Québec a reçu des paiements pour les programmes établis (\$758,300) et pour le programme spécial de bien-être social (\$335,100). Ces paiements constituent des transferts de nature spécifique aux fins de l'administration financière.

Réciprocité fiscale

Le gouvernement fédéral et six provinces (Terre-Neuve, Île-du-Prince-Édouard, Nouvelle-Écosse, Nouveau-Brunswick, Québec, Ontario) ont conclu un accord de réciprocité fiscale prenant effet le 1^{er} octobre 1977, à l'égard des taxes de consommation. Les provinces ont accepté de payer la taxe de vente fédérale sur les biens et services qu'elles achètent. En revanche, le gouvernement fédéral versera des paiements tenant lieu de la taxe de vente provinciale, de la taxe sur l'essence et des droits d'immatriculation des véhicules automobiles sur les biens et services qu'il achètera.

EXPLANATORY COMMENTS

Tables 1 and 2 — Estimated Gross General Revenue and Expenditure

These tables combine the capital and current revenue and expenditure transactions of provincial and territorial governments and their special funds. These operations are accounted for separately by provincial and territorial governments, but perform functions generally related to the activities of government.

For more detailed information on the revenue and expenditure classifications which appear in the various tables of this publication, the reader is referred to the occasional publication The Canadian System of Government Financial Management Statistics (Catalogue 68-506).

Table 1 shows "gross" general revenue by source while Table 2 shows "gross" general expenditure by function.

Tables 3 and 4 — Reconciliation of Provincial Estimated Revenue and Expenditure with Estimated Gross General Revenue and Expenditure

In order to achieve a measure of inter-provincial comparability certain adjustments have been made. These tables are included to explain the difference between current revenue and expenditure (as presented in provincial and territorial estimates and budget speeches) and gross general revenue and gross general expenditure appearing in this publication.

Table 5 — Economic Classification of Estimated Gross General Revenue

This table classifies the estimated gross general revenue (presented in Table 1) by the economic sources used in the System of National Accounts. The economic sources of government revenue used in the system are direct and indirect taxes, transfers from persons, business and other levels of government, and investment income. For further information on these sources please refer to publication 68-207 Provincial Government Finance — Revenue and Expenditure.

TEXTE EXPLICATIF

Tableaux 1 et 2 — Revenus prévisionnels généraux bruts et dépenses prévisionnelles générales brutes

Ces tableaux comprennent l'ensemble des revenus de nature capitale et de nature courante des ministères provinciaux et territoriaux et de certains fonds administratifs ou spéciaux. Ces opérations sont prises en compte séparément par les administrations provinciales et territoriales mais les fonctions sont généralement reliées aux activités de l'administration publique.

Pour plus de détails sur le classement des revenus et des dépenses qui figurent dans les tableaux du présent bulletin, le lecteur est prié de consulter la publication qui s'intitule; Le système canadien des statistiques de la gestion financière des administrations publiques (n° 68-506F au catalogue).

Le tableau 1 représente les revenus généraux "bruts" par source tandis que le tableau 2 représente les dépenses générales "brutes" par fonction.

Tableaux 3 et 4 — Rapprochement des revenus prévisionnels généraux bruts et des dépenses prévisionnelles générales brutes avec les revenus et les dépenses prévisionnels provinciaux

Afin de pouvoir comparer les provinces, il a fallu procéder à certains ajustements. Ces tableaux illustrent la différence entre les revenus et les dépenses courantes (figurant dans les estimations provinciales et territoriales et les discours du budget) et les revenus généraux bruts et les dépenses générales brutes de la présente publication.

Tableau 5 — Classification économique des revenus prévisionnels généraux bruts

Ce tableau classe les prévisions de revenus généraux bruts (tel que présentés au tableau 1) d'après la source économique, selon la comptabilité nationale. Les sources économiques des revenus gouvernementaux utilisées dans la comptabilité nationale sont les impôts directs et indirects, les transferts provenant des particuliers, des entreprises et des autres niveaux de l'administration publique et les revenus de placements. Pour plus de détails sur ces sources, on peut consulter le bulletin intitulé: Finances publiques provinciales — Revenus et dépenses (n° 68-207F au catalogue).

Table 6 - Economic Classification of Estimated Gross General Expenditure

This table classifies the estimated gross general expenditure (presented in Table 2) by economic objects used in the System of National Accounts. The economic objects of government expenditure used in the system are goods and services (including salaries and wages) and transfers to persons, business and other levels of government. For further information on these objects, please refer to publication Catalogue 68-207 Provincial Government Finance - Revenue and Expenditure.

Table 7 - Historical Summary of Gross General Revenue and Expenditure

This table presents estimated data for the current year, revised estimates for the previous year and actual data for three years. These data show gross general revenue by source and gross general expenditure by function for each province and territory and at Canada total.

Estimated data are obtained from the present publication and supplementary information, while actual amounts are to be found in the publication entitled Provincial Government Finance - Revenue and Expenditure (Catalogue 68-207).

Tax Credits

In 1973-74, the Financial Management Series treated tax credits deducted from income tax as expenditure on housing. This position was revised in 1974-75: the function Social Welfare (sub-function tax credits and rebates) now includes property tax, sales tax and pensioner credits deducted from income tax. This sub-function also includes subsidies in reduction of property taxes.

Tableau 6 - Classification économique des dépenses prévisionnelles générales brutes

Ce tableau classe les prévisions des dépenses générales brutes (présentées au tableau 2) par poste économique, selon la comptabilité nationale. Les postes des dépenses de l'État utilisés dans la comptabilité nationale sont les biens et services (y compris les rémunérations), et les transferts aux particuliers, aux entreprises et aux autres niveaux de l'administration publique. Pour plus de détails sur ces postes on peut consulter le bulletin intitulé: Finances publiques provinciales - Revenus et dépenses (n° 68-207 au catalogue).

Tableau 7 - Sommaire chronologique des revenus et des dépenses généraux bruts

Ce tableau regroupe les données estimatives pour l'année courante, les prévisions révisées pour l'année précédente et les données réelles pour trois années. Ces données représentent les revenus généraux bruts par source et les dépenses générales brutes par fonction, par province et par territoire et pour l'ensemble du Canada.

Les estimations proviennent de la présente publication et d'information supplémentaire, tandis que les données réelles sont extraites de la publication intitulée: Les finances publiques provinciales - Revenus et dépenses (n° 68-207 au catalogue).

Les crédits d'impôts

En 1973-74, la série de la Gestion financière traitait provisoirement les crédits d'impôt sur le revenu comme une dépense sur le logement. Cette position a été révisée pour 1974-75: les crédits d'impôt sur le revenu en regard de l'impôt foncier, de la taxe de vente et les crédits auxquels ont droit les personnel âgées sont regroupés sous la fonction Bien-être (sous-fonction crédits et réductions d'impôt). Cette sous-fonction comprend également les subventions aux fins d'alléger le fardeau de l'impôt foncier.

Quebec Pension Board

The data in this report for the province of Quebec includes the following revenues and expenditures of the Quebec Pension Board established by the province in 1965.

Revenue and Expenditure, Fiscal Year
Ended March 31

<u>Revenue</u>	<u>1978</u>	<u>1977</u>
Universal pension plan levies.	689,390	610,000
Interest	367,241	315,000
Total	1,056,631	925,000

Expenditure

Social welfare - Universal pension plans.	372,719	294,450
Excess of revenue over expenditure.	683,912	630,550

The only transactions, included at the provincial level (except Quebec) as universal pension plan expenditures, are the contributions of provincial governments as employers to the Canada Pension Board. Being a federal agency, the revenues and expenditures are included in the federal government universe.

For the purpose of presenting provincial data on a comparable basis, the following statement shows the position of the province of Quebec in the case where the Quebec Pension Board would have been considered a sub-sector of the provincial government universe instead of part of the universe.

Revenue and Expenditure, Fiscal Year
Ended March 31

	<u>1978</u>	<u>1977</u>
Revenues	12,070,057	10,216,371
Expenditures	12,621,448	11,571,996
Excess of revenue over expenditure.	- 551,398	- 1,355,625

Régie des rentes du Québec

Les données de la province de Québec figurant dans la présente publication comprennent les revenus et les dépenses suivants de la Régie des rentes du Québec, organisme créé par la province en 1965.

Revenus et dépenses, l'année financière
terminée le 31 mars

<u>Revenus</u>	<u>1978</u>	<u>1977</u>
Prélèvements au titre des régimes de pension universel.	689,390	610,000
Intérêts	367,241	315,000
Total	1,056,631	925,000

Dépenses

Bien-être social - Régimes de pension universel.	372,719	294,450
Excédent des revenus sur les dépenses.	683,912	630,550

Les seules transactions incluses au niveau provincial (sauf Québec) comme dépenses pour les régimes de pension universel, sont les contributions des gouvernements provinciaux à titre d'employeur au Régime de pensions du Canada. Étant un organisme fédéral, les revenus et les dépenses sont inclus dans l'univers gouvernemental fédéral.

Dans le but de présenter une situation comparable entre les provinces, le tableau suivant présente la position de la province de Québec dans le cas où la Régie des rentes du Québec serait considérée comme un sous-secteur de l'univers gouvernemental provincial plutôt que partie intrégrante de l'univers.

Revenus et dépenses, l'année financière
terminée le 31 mars

	<u>1978</u>	<u>1977</u>
Revenus généraux bruts ..	12,070,057	10,216,371
Dépenses générales brutes	12,621,448	11,571,996
Revenus moins dépenses ..	- 551,398	- 1,355,625

STATISTICAL TABLES



TABLEAUX STATISTIQUES

TABLE 1. Estimated Gross General Revenue for Fiscal Year Ending March 31, 1978

	Source	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
No.								
		millions of dollars — millions de dollars						
	Taxes:							
1	Personal income taxes	129.2	21.4	213.4	171.7	4,148.9(1)	2,974.0	343.7
2	Corporation income taxes	23.0	3.1	37.4	31.6	580.0	989.9	82.0
3	General sales taxes	157.7	21.8	155.9	136.3	1,550.0	2,058.0	200.6
4	Motive fuel taxes	39.5	8.2	60.4	54.6	450.0	629.0	75.2
5	Tobacco taxes	14.3	2.5	11.7	8.1	173.0	216.7	20.2
6	Taxes on successions and gifts	—	—	0.1	0.3	22.4	56.6	5.0
7	Health insurance premiums	—	—	—	—	—	815.0	—
8	Social insurance levies	12.5	2.5	19.9	22.0	335.0	502.8	34.0
9	Universal pension plan levies	—	—	—	—	689.4	—	—
10	Other taxes(2)	11.6	11.7	11.4	74.9	727.7	385.6	43.5
11	Total, taxes	387.8	71.2	510.2	499.5	8,676.4	8,627.6	804.2
12	Natural resource revenue	14.8	0.4	5.7	10.0	128.4	189.1	40.5
13	Privileges, licences and permits	29.7	2.7	26.0	22.3	320.6	559.5	34.4
14	Sales of goods and services	27.3	11.0	27.3	20.4	189.6	295.5	42.4
	Return on investments:							
15	Liquor board profits	17.7	6.6	55.7	39.4	180.0	228.7	60.9
16	Remittances from other enterprises	4.0	1.8	7.5	10.0	85.0	113.0	3.8
17	Interest and other returns on investments	38.4	9.1	74.4	26.3	564.5	714.6	121.2
18	Total, return on investments	60.1	17.5	137.6	75.7	829.5	1,056.3	185.9
	Other revenue from own sources:							
19	Contributions to government employees' and teachers' pension plans operated by government.	12.8	—	0.1	8.3	109.0	58.0	—
20	Other	2.8	0.4	3.2	2.1	32.3	60.0	4.7
21	Total, other revenue from own sources	15.6	0.4	3.3	10.4	141.3	118.0	4.7
22	Total, gross general revenue from own sources	535.3	103.2	710.1	638.3	10,285.8	10,846.0	1,112.1
	General purpose transfers from the federal government and its enterprises:							
23	Statutory subsidies	9.7	0.7	2.2	1.8	4.5	5.5	2.2
24	Share of federal income tax on privately owned public power utilities.	2.3	0.3	—	—	2.0	4.6	1.3
25	Share of federal tax on corporation undistributed income.	0.1	—	0.4	0.3	3.4	6.2	0.9
26	Share of federal estate tax	—	—	—	—	—	—	—
27	Equalization	269.1	65.2	347.4	239.4	1,338.0	—	199.6
28	Tax revenue guarantee	5.8	1.2	8.2	7.5	64.5	109.0	13.8
29	Grants-in-lieu of taxes	—	—	—	2.1	—	—	—
30	Other(3)	—	—	—	—	124.0	—	—
31	Total, general purpose transfers	287.0	67.4	358.2	251.1	1,288.4	125.3	217.8
	Specific purpose transfers from other levels of government and their enterprises:							
	From the federal government:							
32	Transportation and communications	30.5	4.5	2.1	16.4	54.6	3.5	0.1
33	Health	73.0	13.6	104.1	88.5	625.1	1,064.9	132.7
34	Social welfare	37.0	8.0	42.2	50.7	381.3	396.9	67.1
35	Education	29.9	5.9	48.1	48.4	330.6	453.7	71.5
36	Natural resources	21.7	—	8.3	12.6	19.4	1.0	3.1
37	Other functions	23.5	34.2	39.1	27.2	141.5	57.6	19.0
38	Sub-total	215.6	66.2	243.9	243.8	1,552.5	1,977.6	293.5
39	From local governments and their enterprises	0.1	—	0.1	2.9	—	1.4	3.3
40	Total, specific purpose transfers	215.7	66.2	244.0	246.7	1,552.5	1,979.0	296.8
41	Total, transfers	502.7	133.6	602.2	497.8	2,840.9	2,104.3	514.6
42	Gross general revenue	1,038.0	236.8	1,312.3	1,136.1	13,126.7	12,950.3	1,626.7

(1) Includes 428.9 million which is the estimated 1977-78 revenue from the tax paid by individuals to Quebec Health Insurance Board.

(2) Includes payroll tax; taxes on insurance premiums - Fire and general; other taxes on corporations and businesses; real and personal property taxes; alcoholic beverage taxes; taxes on amusements and admissions to places of entertainment; taxes on other commodities and services; other taxes.

(3) Represents Canada Student Loans (Que.), youth Allowances (Que.) subsidies and special compensation in lieu of imposing certain taxes (Yukon and N.W.T.).

TABLEAU 1. Revenus prévisionnels généraux bruts; pour l'année financière se terminant le 31 mars 1978

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Source	N ^o
millions of dollars — millions de dollars								
							Impôts:	
320.5	538.7	945.7	9,807.2	—	—	9,807.2	Impôts sur le revenu des particuliers	1
58.7	233.4	252.6	2,291.7	—	—	2,291.7	Impôts sur le revenu des corporations	2
190.0	—	751.8	5,222.1	—	—	5,222.1	Taxes générales de vente	3
82.9	92.1	191.6	1,683.5	3.2	5.7	1,692.4	Taxes sur les carburants	4
17.5	16.3	32.6	512.9	0.5	—	513.4	Taxes sur le tabac	5
1.6	84.7	12.0	182.7	—	—	182.7	Taxes sur les successions et les dons	6
—	97.0	155.0	1,067.0	0.8	—	1,067.8	Primes de services de santé	7
43.1	—	148.0	1,119.8	2.8	0.6	1,123.2	Cotisations à divers régimes d'assurance sociale	8
—	—	—	689.4	—	—	689.4	Cotisations aux régimes universels de rentes	9
29.6	36.8	112.9	1,445.7	3.4	1.1	1,450.2	Autres impôts(2)	10
743.9	1,099.0	2,602.2	24,022.0	10.7	7.4	24,040.1	Total, impôts	11
371.1	2,626.8	210.0	3,596.8	0.3	0.2	3,597.3	Revenus tirés des ressources naturelles	12
38.7	58.9	63.4	1,156.2	1.4	1.1	1,158.7	Privilèges, droits et permis	13
51.0	69.2	114.4	848.1	1.5	11.8	861.4	Vente de biens et services	14
							Revenus de placements:	
66.9	124.7	167.3	947.9	2.6	4.6	955.1	Bénéfices des régies des alcools	15
28.2	4.0	189.7	447.0	—	—	447.0	Remises d'autres entreprises publiques	16
115.8	380.0	147.9	2,192.2	2.4	1.5	2,196.1	Intérêts et autres revenus de placements	17
210.9	508.7	504.9	3,587.1	5.0	6.1	3,598.2	Total, revenus de placements	18
							Autres revenus de sources propres:	
7.9	69.1	—	265.2	—	—	265.2	Cotisations de fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.	19
7.4	9.5	8.5	130.9	0.1	0.1	131.1	Autres	20
15.3	78.6	8.5	396.1	0.1	0.1	396.3	Total, autres revenus de sources propres	21
1,430.9	4,441.2	3,503.4	33,606.3	19.0	26.7	33,652.0	Total, revenus généraux bruts de sources propres	22
							Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
2.1	3.2	2.1	34.0	—	—	34.0	Subventions statutaires	23
—	25.0	2.2	37.7	0.7	0.1	38.5	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
0.5	1.8	2.1	15.7	—	—	15.7	Part de l'impôt fédéral sur le revenu non distribué des sociétés.	25
—	—	—	—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès.	26
— 83.1	—	—	2,375.6	—	—	2,375.6	Péréquation	27
11.6	23.8	29.8	275.2	—	—	275.2	Garantie de revenus fiscaux	28
—	—	1.2	3.3	—	—	3.3	Subventions en remplacement d'impôt	29
—	—	—	— 124.0	29.3	134.4	39.7	Autres(3)	30
— 68.9	53.8	37.4	2,617.5	30.0	134.5	2,782.0	Total, transferts à des fins générales	31
							Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises.	
							Transferts du gouvernement fédéral:	
7.8	9.5	4.3	133.3	14.3	5.9	153.5	Transports et communications	32
123.1	248.4	269.5	2,742.9	3.9	12.0	2,758.8	Santé	33
36.4	101.3	211.8	1,332.7	1.8	6.2	1,340.7	Bien-être social	34
52.6	100.3	110.7	1,251.7	1.2	—	1,252.9	Éducation	35
3.0	—	5.5	74.6	—	—	74.6	Ressources naturelles	36
39.3	49.1	23.3	453.8	12.0	49.4	515.2	Autres fonctions	37
262.2	508.6	625.1	5,989.0	33.2	73.5	6,095.7	Total partiel	38
5.5	0.1	30.8	44.2	0.7	—	44.9	Transferts des administrations publiques locales et de leurs entreprises.	39
267.7	508.7	655.9	6,033.2	33.9	73.5	6,140.6	Total, transferts à des spécifiques	40
198.8	562.5	693.3	8,650.7	63.9	208.0	8,922.6	Total, transferts	41
1,629.7	5,003.7	4,196.7	42,257.0	82.9	234.7	42,574.6	Revenus généraux bruts	42

- (1) Comprend les revenus estimatifs pour 1977-78 provenant des cotisations des particuliers au Régime d'assurance-maladie du Québec, soit 428.9 millions.
- (2) Comprend l'impôt sur la feuille de paie, les taxes sur les primes d'assurance — Incendie et général, les autres taxes diverses sur les corporations et les entreprises, les taxes sur la propriété foncière et personnelle, les taxes sur les boissons alcooliques, les taxes sur les spectacles et les billets d'entrée dans les lieux de divertissements, les taxes sur les autres biens et services et les autres impôts.
- (3) Représente les prêts aux étudiants du Canada (Qué.), les subventions aux jeunes (Qué.), les subventions et les compensations spéciales en remplacement des impositions de taxes (Yukon et T. N.-O.).

TABLE 2. Estimated Gross General Expenditure for the Fiscal Year Ending March 31, 1978

No.	Function	Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
1	General government	37.4	30.9	65.7	64.4	614.2	588.0	69.7
2	Protection of persons and property	38.3	7.7	37.3	31.7	424.0	610.9	72.8
3	Transportation and communications	114.2	23.0	121.3	146.1	917.0	1,086.4	112.0
4	Health	212.0	44.8	329.4	252.8	2,978.4	3,886.6	487.6
5	Social welfare(1)	115.2	23.9	133.4	161.8	2,187.5	2,096.3	320.7
6	Education	286.6	63.5	326.5	336.7	3,595.2	3,236.4	360.7
7	Natural resources(2)	49.2	2.3	36.0	37.7	175.5	204.2	42.5
8	Agriculture, trade and industry, and tourism	36.6	25.1	88.4	43.6	367.6	179.5	65.4
9	Environment	21.8	1.9	7.4	6.6	69.6	267.9	9.6
10	Recreation and culture	21.4	5.0	19.0	10.3	162.6	209.6	30.8
11	Labour and employment, and immigration	0.9	0.5	1.1	2.6	47.0	7.7	1.1
12	Housing	0.6	3.2	16.0	—	79.9	105.5	1.0
13	Supervision and development of regions and localities	27.9	4.1	41.7	23.9	69.0	135.3	33.2
14	Research establishments	—	1.4	2.7	0.7	—	10.7	—
15	General purpose transfers to local governments	9.6	1.8	53.4	43.8	502.6	303.5	28.7
16	Transfers to own enterprises	10.8	—	3.2	5.6	98.0	79.4	23.9
17	Debt charges	143.1	16.9	110.6	63.1	694.6	1,220.3	135.6
18	Other	—	—	—	—	—	—	—
19	Gross general expenditure	1,125.6	256.0	1,393.1	1,231.4	12,982.7	14,228.2	1,795.3

(1) Includes Tax Credits and Rebates for: N.B. 12.0, Que. 7.9, Ont. 465.0, Man. 121.1, Alta. 30.2, B.C. 33.3.

(2) Includes Tax Credits and Rebates for oil and natural gas royalties: Sask. 3.8, Alta. 102.0, B.C. 9.0.

TABLE 3. Reconciliation of Estimated Gross General Revenue with Provincial Estimated Revenue for the Fiscal Year Ending March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
1	Ordinary revenue per provincial accounts	956.0	216.8	1,248.9	1,151.1	10,889.8	12,398.0	1,158.0
	To arrive at gross general revenue:							
	Add:							
2	Revenue of special funds	105.5	53.2	58.3	44.9	2,375.1	1,267.8	637.0
3	Capital account revenue	66.6	17.2	22.8	50.0	—	—	—
4	Revenue deducted from expenditure	—	—	—	—	—	—	92.8
5	Expenditure deducted from revenue	—	0.7	4.4	2.9	—	440.7	3.4
6	Adjustments under Federal-Provincial Fiscal Arrangements Act	- 11.0	- 5.3	- 18.8	- 69.0	204.7	- 340.3	191.8
7	Other	—	—	—	19.4	88.4	—	7.3
8	Total additions	161.1	65.8	66.7	48.2	2,668.2	1,368.2	932.3
	Deduct:							
9	Recoveries of current year expenditure included in revenue	7.6	—	1.4	50.8	81.9	7.2	0.1
10	Refunds of current year revenue included in expenditure	1.8	—	—	—	—	—	—
11	Revenue of profits of working capital funds offset against expenditure	—	—	0.1	—	—	—	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis	—	—	—	1.3	—	—	—
13	Non-revenue and surplus receipts	6.7	0.9	0.6	10.5	23.5	246.0	4.6
14	Intra-government transactions	63.0	44.9	1.2	0.6	326.0	562.7	458.9
15	Other	—	—	—	—	—	—	—
16	Total deductions	79.1	45.8	3.3	63.2	431.4	815.9	463.6
17	Gross general revenue	1,038.0	236.8	1,312.3	1,136.1	13,126.6	12,950.3	1,626.7

TABLEAU 2. Dépenses prévisionnelles générales brutes; pour l'année financière se terminant le 31 mars 1978

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total	Fonction	No
millions of dollars — millions de dollars								
114.0	311.0	173.1	2,068.4	7.6	66.7	2,142.7	L'Administration	1
64.2	153.4	197.8	1,638.1	6.6	11.1	1,655.8	Protection de la personne et de la propriété	2
168.3	288.3	362.4	3,339.0	17.7	9.7	3,366.4	Transports et communications	3
407.5	938.5	1,202.1	10,739.7	10.0	28.6	10,778.3	Santé	4
209.0	445.3	756.8	6,449.9	7.7	12.1	6,469.7	Bien-être social(1)	5
348.1	1,041.9	767.5	10,363.1	14.8	43.3	10,421.2	Éducation	6
52.2	468.2	201.7	1,269.5	0.9	3.5	1,273.9	Ressources naturelles(2)	7
111.4	157.1	90.8	1,165.5	1.0	14.6	1,181.1	Agriculture, commerce et industrie, et tourisme	8
12.7	30.9	22.6	451.0	3.7	9.1	463.8	Environnement	9
17.0	112.1	64.6	652.4	2.0	5.0	659.4	Récréation et culture	10
1.4	11.7	6.7	80.7	—	—	80.7	Travail et emploi et immigration	11
46.1	16.6	167.7	436.6	3.4	18.7	458.7	Logement	12
41.9	22.3	20.5	419.8	6.6	16.2	442.6	Contrôle et mise en valeur des régions et des localités	13
3.4	7.9	—	26.8	—	—	26.8	Établissements de recherche	14
16.6	76.3	107.8	1,144.1	—	—	1,144.1	Transferts à des fins générales aux administrations publiques locales	15
20.8	28.1	25.0	294.8	—	—	294.8	Transferts aux entreprises publiques	16
72.8	178.4	99.2	2,734.6	0.8	1.6	2,737.0	Service de la dette	17
—	—	—	—	—	—	—	Autres	18
1,707.4	4,288.0	4,266.3	43,274.0	82.8	240.2	43,597.0	Dépenses générales brutes	19

(1) Comprend les crédits et les ristournes d'impôt pour: N.-B. 12.0, Qué. 7.9, Ont. 465.0, Man. 121.1, Alb. 30.2, C.-B. 33.3.

(2) Comprend les crédits et les ristournes d'impôt pour les redevances sur le pétrole et le gaz naturel: Sask. 3.8, Alb. 102.0, C.-B. 9.0.

TABLEAU 3. Rapprochement des revenus prévisionnels généraux bruts avec les revenus prévisionnels provinciaux pour l'année financière se terminant le 31 mars 1978

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		No
millions of dollars — millions de dollars								
1,473.6	4,362.0	3,829.9	37,684.1	78.1	185.4	37,947.6	Revenus ordinaires (comptes provinciaux)	1
Pour obtenir les revenus généraux bruts:								
Plus:								
771.2	1,286.7	823.9	7,423.6	3.2	0.6	7,427.4	Revenus des fonds spéciaux	2
—	21.6	—	178.2	11.0	55.1	244.3	Revenus du compte de capital	3
—	—	—	92.8	—	—	92.8	Revenus déduits des dépenses	4
4.9	1.4	14.5	472.9	—	—	472.9	Dépenses déduites des revenus	5
— 143.3	— 93.3	— 103.3	— 387.8	0.1	0.1	— 387.6	Redressements en vertu des arrangements fiscaux entre le gouvernement fédéral et les provinces	6
22.2	122.0	0.7	260.0	—	—	260.0	Autres	7
655.0	1,338.4	735.8	8,039.7	14.3	55.8	8,109.8	Total, additions	8
Moins:								
3.6	3.4	5.9	161.9	0.2	—	162.1	Remboursement des dépenses de l'année observée inscrit aux revenus	9
2.1	—	—	3.9	—	—	3.9	Remboursement des revenus de l'année observée inscrit aux dépenses	10
0.9	0.2	—	1.2	—	—	1.2	Revenus ou bénéfices des fonds de roulement déduits des dépenses	11
—	—	—	1.3	0.1	0.5	1.9	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette	12
3.5	11.9	33.0	341.2	9.3	6.0	356.5	Rentrées ne constituant pas des revenus ou provenant de l'excédent	13
488.8	681.2	330.0	2,957.3	—	—	2,957.3	Transactions à l'intérieur des gouvernements	14
—	—	—	—	—	—	—	Autres	15
498.9	696.7	368.9	3,466.8	9.6	6.5	3,482.9	Total, déductions	16
1,629.7	5,003.7	4,196.8	42,257.0	82.9	234.7	42,574.6	Revenus généraux bruts	17

TABLE 4. Reconciliation of Estimated Gross General Expenditure with Provincial Estimated Expenditure for the Fiscal Year Ending March 31, 1978

No.		Newfound- land — Terre- Neuve	Prince Edward Island — Île-du- Prince- Édouard	Nova Scotia — Nouvelle- Écosse	New Brunswick — Nouveau- Brunswick	Québec	Ontario	Manitoba
		millions of dollars — millions de dollars						
1	Ordinary expenditure per provincial accounts	947.4	216.7	1,211.4	1,100.1	11,509.2	13,899.3	1,183.1
	To arrive at gross general expenditure:							
	Add:							
2	Expenditure of special funds	83.5	48.9	36.7	24.1	1,799.6	1,024.1	600.5
3	Capital account expenditure	222.2	39.4	201.4	198.2	—	—	539.1
4	Revenue deducted from expenditure	—	—	—	—	—	—	92.7
5	Expenditure deducted from revenue	—	0.6	4.4	3.0	—	440.7	3.4
6	Other	—	—	—	11.1	88.0	—	257.8
7	Total additions	305.7	88.9	242.5	236.4	1,887.6	1,464.8	1,493.5
	Deduct:							
8	Recoveries of current year expenditure included in revenue.	7.6	—	1.4	50.8	81.9	7.2	0.1
9	Refunds of current year revenue in expenditure	1.8	—	—	—	—	—	—
10	Debt retirement included in ordinary expenditure ..	2.5	—	—	—	—	—	—
11	Revenue of working capital funds to be offset against expenditure.	—	—	0.1	—	—	—	—
12	Offsets to adjust contributions to and from government enterprises to a "net" basis.	—	—	—	1.3	—	—	—
13	Non-expense and surplus payments	52.6	4.7	58.1	52.5	6.2	566.0	422.3
14	Intra-government transactions	63.0	44.9	1.2	0.6	326.0	562.7	458.9
15	Other	—	—	—	—	—	—	—
16	Total deductions	127.5	49.6	60.8	105.2	414.1	1,135.9	881.3
17	Gross general expenditure	1,125.6	256.0	1,393.1	1,231.3	12,982.7	14,228.2	1,795.3

TABLEAU 4. Rapprochement des dépenses prévisionnelles générales brutes avec les dépenses prévisionnelles provinciales pour l'année financière se terminant le 31 mars 1978

Saskat- chewan	Alberta	British Columbia — Colombie- Britannique	Sub-total — Total partiel	Yukon	Northwest Territories — Territoires du Nord-Ouest	Total		N ^o
millions of dollars — millions de dollars								
1,375.0	3,329.1	3,829.9	38,601.2	64.1	189.7	38,855.0	Dépenses ordinaires (comptes provinciaux)	1
							Pour obtenir les dépenses générales brutes:	
							Plus:	
658.7	1,277.9	749.4	6,303.4	1.5	—	6,304.9	Dépenses des fonds spéciaux	2
138.3	—	—	1,338.6	23.2	57.5	1,419.3	Dépenses du compte de capital	3
—	—	—	92.7	—	—	92.7	Revenus déduits des dépenses	4
4.9	1.4	14.5	472.9	—	—	472.9	Dépenses déduites des revenus	5
26.1	369.6	17.2	769.8	—	—	769.8	Autres	6
828.0	1,648.9	781.1	8,977.4	24.7	57.5	9,059.6	Total, additions	7
							Moins:	
3.6	3.4	5.9	161.9	0.2	—	162.1	Remboursement des dépenses de l'année observée inscrit aux revenus.	8
2.1	—	—	3.9	—	—	3.9	Remboursement des revenus de l'année observée inscrit aux dépenses.	9
—	—	—	2.5	—	—	2.5	Remboursement de la dette inscrit aux dépenses ordinaires	10
0.9	0.2	—	1.2	—	—	1.2	Revenus des fonds de roulement déduits des dépenses	11
—	—	—	1.3	0.1	0.5	1.9	Écritures destinées à ramener les contributions versées aux entreprises publiques et par elles à une base nette	12
0.2	5.2	8.7	1,176.5	5.7	6.5	1,188.7	Paiements ne constituant pas des dépenses ou prélevés sur l'excédent.	13
488.8	681.2	330.0	2,957.3	—	—	2,957.3	Transactions à l'intérieur des gouvernements	14
—	—	—	—	—	—	—	Autres	15
495.6	690.0	344.6	4,304.6	6.0	7.0	4,317.6	Total, déductions	16
1,707.4	4,288.0	4,266.4	43,274.0	82.8	240.2	43,597.0	Dépenses générales brutes	17

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year Ending March 31, 1978

Newfoundland

No.	Cross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			millions of dollars — millions de dollars		
	Taxes:				
1	Personal income taxes	129.2	129.2	—	—
2	Corporation income taxes	23.0	—	23.0	—
3	General sale taxes	157.7	—	—	157.7
4	Motive fuel taxes	39.5	—	—	39.5
5	Tobacco taxes	14.3	—	—	14.3
6	Taxes on successions and gifts	—	—	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	12.5	12.5	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	11.6	—	—	11.6
11	Total, taxes	387.8	141.7	23.0	223.1
12	Natural resource revenue	14.9	—	—	2.5
13	Privileges, licences and permits	29.7	—	—	24.8
14	Sales of goods and services	27.2	—	—	—
	Return on investments:				
15	Liquor board profits	17.7	—	—	17.7
16	Remittances from other enterprises	4.0	—	—	—
17	Interest and other returns on investments	38.4	—	—	—
18	Total, return on investments	60.1	—	—	17.7
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	12.8	12.8	—	—
20	Other	2.8	—	—	—
21	Total, other revenue from own sources	15.6	12.8	—	—
22	Total, gross general revenue from own sources	535.3	154.5	23.0	268.1
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	9.7	—	—	—
24	Share of federal income tax on privately owned public power utilities.	2.3	—	—	—
25	Share of federal tax on corporation undistributed income	0.1	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	269.1	—	—	—
28	Tax revenue guarantee	5.8	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	287.0	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	30.5	—	—	—
33	Health	73.0	—	—	—
34	Social welfare	37.0	—	—	—
35	Education	29.9	—	—	—
36	Natural resources	21.7	—	—	—
37	Other functions	23.5	—	—	—
38	Sub-total	215.6	—	—	—
39	From local governments and their enterprises	0.1	—	—	—
40	Total, specific purpose transfers	215.7	—	—	—
41	Total, transfers	502.7	—	—	—
42	Gross general revenue	1,038.0	154.5	23.0	268.1

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978

Terre-Neuve

Economic classification - Classification économique				Revenus généraux bruts	No
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des corporations	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8
-	-	-	-	Cotisations aux régimes universels de rentes	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
1.3	-	11.1	-	Revenu tirés des ressources naturelles	12
4.6	-	-	0.3	Privilèges, droits et permis	13
-	-	-	27.2	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	4.0	-	Remises d'autres entreprises publiques	16
-	-	38.4	-	Intérêts et autres revenus de placements	17
-	-	42.4	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
2.5	-	-	0.3	Autres	20
2.5	-	-	0.3	Total, autres revenus de sources propres	21
8.4	-	53.5	27.8	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
-	9.7	-	-	Subventions statutaires	23
-	2.3	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	0.1	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	269.1	-	-	Péréquation	27
-	5.8	-	-	Garantie de revenus fiscaux	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	287.0	-	-	Total, transferts à des fins générales	31
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
-	30.5	-	-	Transferts du gouvernement fédéral:	
-	73.0	-	-	Transports et communications	32
-	37.0	-	-	Santé	33
-	29.9	-	-	Bien-être social	34
-	21.7	-	-	Éducation	35
-	23.5	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	215.6	-	-	Total partiel	38
-	0.1	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	215.7	-	-	Total, transferts à des fins spécifiques	40
-	502.7	-	-	Total, transferts	41
8.4	502.7	53.5	27.8	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Prince Edward Island

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons - Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	21.4	21.4	-	-	-
2	Corporation income taxes	3.1	-	3.1	-	-
3	General sale taxes	21.8	-	-	-	21.8
4	Motive fuel taxes	8.2	-	-	-	8.2
5	Tobacco taxes	2.5	-	-	-	2.5
6	Taxes on successions and gifts	-	-	-	-	-
7	Health insurance premiums	-	-	-	-	-
8	Social insurance levies	2.5	2.5	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	11.7	-	-	-	11.7
11	Total, taxes	71.2	23.9	3.1	-	44.2
12	Natural resource revenue	0.4	-	-	-	0.4
13	Privileges, licences and permits	2.7	-	-	-	1.4
14	Sales of goods and services	11.0	-	-	-	-
	Return on investments:					
15	Liquor board profits	6.6	-	-	-	6.6
16	Remittances from other enterprises	1.8	-	-	-	-
17	Interest and other returns on investments	9.1	-	-	-	-
18	Total, return on investments	17.5	-	-	-	6.6
	Other revenue from own sources:					
19	Contributions to government employees' and teachers' pension plans operated by government.	-	-	-	-	-
20	Other	0.4	-	-	-	-
21	Total, other revenue from own sources	0.4	-	-	-	-
22	Total, gross general revenue from own sources	103.2	23.9	3.1	-	52.6
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	0.7	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	0.3	-	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	65.2	-	-	-	-
28	Tax revenue guarantee	1.2	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-	-
30	Other	-	-	-	-	-
31	Total, general purpose transfers	67.4	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	4.5	-	-	-	-
33	Health	13.6	-	-	-	-
34	Social welfare	8.0	-	-	-	-
35	Education	5.9	-	-	-	-
36	Natural resources	-	-	-	-	-
37	Other functions	34.2	-	-	-	-
38	Sub-total	66.2	-	-	-	-
39	From local governments and their enterprises	-	-	-	-	-
40	Total, specific purpose transfers	66.2	-	-	-	-
41	Total, transfers	133.6	-	-	-	-
42	Gross general revenue	236.8	23.9	3.1	-	52.6

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Ile-du-Prince-Édouard

Economic classification - Classification économique				Revenus généraux bruts	
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus		No
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des corporations	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8
-	-	-	-	Cotisations aux régimes universels de rentes	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
-	-	-	-	Revenu tirés des ressources naturelles	12
1.2	-	-	-	0.1 Privilèges, droits et permis	13
-	-	-	-	11.0 Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	1.8	-	Remises d'autres entreprises publiques	16
-	-	9.1	-	Intérêts et autres revenus de placements	17
-	-	10.9	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
0.4	-	-	-	Autres	20
0.4	-	-	-	Total, autres revenus de sources propres	21
1.6	-	10.9	-	11.1 Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
-	0.7	-	-	Subventions statutaires	23
-	0.3	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	65.2	-	-	Péréquation	27
-	1.2	-	-	Garantie de revenus fiscaux	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	67.4	-	-	Total, transferts à des fins générales	31
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
-	4.5	-	-	Transferts du gouvernement fédéral:	
-	13.6	-	-	Transports et communications	32
-	8.0	-	-	Santé	33
-	5.9	-	-	Bien-être social	34
-	-	-	-	Éducation	35
-	34.2	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	66.2	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	66.2	-	-	Total, transferts à des fins spécifiques	40
-	133.6	-	-	Total, transferts	41
1.6	133.6	10.9	-	11.1 Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Nova Scotia

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique			
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects	
			Persons — Particuliers	Business — Entreprises		
			millions of dollars — millions de dollars			
	Taxes:					
1	Personal income taxes	213.4	213.4	—	—	—
2	Corporation income taxes	37.4	—	37.4	—	—
3	General sale taxes	155.9	—	—	—	155.9
4	Motive fuel taxes	60.4	—	—	—	60.4
5	Tobacco taxes	11.7	—	—	—	11.7
6	Taxes on successions and gifts	—	—	—	—	—
7	Health insurance premiums	—	—	—	—	—
8	Social insurance levies	19.9	19.9	—	—	—
9	Universal pension plan levies	—	—	—	—	—
10	Other taxes	11.3	—	—	—	11.3
11	Total, taxes	510.0	233.3	37.4	—	239.3
12	Natural resource revenue	5.7	—	—	—	2.8
13	Privileges, licences and permits	26.0	—	—	—	15.2
14	Sales of goods and services	27.3	—	—	—	0.6
	Return on investments:					
15	Liquor board profits	55.7	—	—	—	55.7
16	Remittances from other enterprises	7.5	—	—	—	—
17	Interest and other returns on investments	74.5	—	—	—	—
18	Total, return on investments	137.7	—	—	—	55.7
	Other revenue from own sources:					
19	Contributions to government employees' and teachers' pension plans operated by government.	0.1	0.1	—	—	—
20	Other	3.2	—	—	—	—
21	Total, other revenue from own sources	3.3	0.1	—	—	—
22	Total, gross general revenue from own sources	710.0	233.4	37.4	—	313.6
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.2	—	—	—	—
24	Share of federal income tax on privately owned public power utilities.	—	—	—	—	—
25	Share of federal tax on corporation undistributed income	0.4	—	—	—	—
26	Share of federal estate tax	—	—	—	—	—
27	Equalization	347.4	—	—	—	—
28	Tax revenue guarantee	8.2	—	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—	—
30	Other	—	—	—	—	—
31	Total, general purpose transfers	358.2	—	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	2.1	—	—	—	—
33	Health	104.1	—	—	—	—
34	Social welfare	42.2	—	—	—	—
35	Education	48.1	—	—	—	—
36	Natural resources	8.3	—	—	—	—
37	Other functions	39.2	—	—	—	—
38	Sub-total	244.0	—	—	—	—
39	From local governments and their enterprises	0.1	—	—	—	—
40	Total, specific purpose transfers	244.1	—	—	—	—
41	Total, transfers	602.3	—	—	—	—
42	Gross general revenue	1,312.3	233.4	37.4	—	313.6

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Nouvelle-Écosse

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
millions of dollars - millions de dollars						N°
-	-	-	-	Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des corporations	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les successions et les dons	6	
-	-	-	-	Primes de services de santé	7	
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8	
-	-	-	-	Cotisations aux régimes universels de rentes	9	
-	-	-	-	Autres impôts	10	
-	-	-	-	Total, impôts	11	
1.2	-	0.9	0.8	Revenu tirés des ressources naturelles	12	
10.8	-	-	-	Privilèges, droits et permis	13	
-	-	-	26.7	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	7.5	-	Remises d'autres entreprises publiques	16	
-	-	74.5	-	Intérêts et autres revenus de placements	17	
-	-	82.0	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.	19	
3.2	-	-	-	Autres	20	
3.2	-	-	-	Total, autres revenus de sources propres	21	
15.2	-	82.9	27.5	Total, revenus généraux bruts de sources propres	22	
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:		
-	2.2	-	-	Subventions statutaires	23	
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24	
-	0.4	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	347.4	-	-	Péréquation	27	
-	8.2	-	-	Garantie de revenus fiscaux	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	-	-	-	Autres	30	
-	358.2	-	-	Total, transferts à des fins générales	31	
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:		
-	-	-	-	Transferts du gouvernement fédéral:		
-	2.1	-	-	Transports et communications	32	
-	104.1	-	-	Santé	33	
-	42.2	-	-	Bien-être social	34	
-	48.1	-	-	Éducation	35	
-	8.3	-	-	Ressources naturelles	36	
-	39.2	-	-	Autres fonctions	37	
-	244.0	-	-	Total partiel	38	
-	0.1	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39	
-	244.1	-	-	Total, transferts à des fins spécifiques	40	
-	602.3	-	-	Total, transferts	41	
15.2	602.3	82.9	27.5	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

New Brunswick

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique			
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects	
			Persons Particuliers	Business - Entreprises		
			millions of dollars - millions de dollars			
	Taxes:					
1	Personal income taxes	171.7	171.7	-	-	-
2	Corporation income taxes	31.6	-	31.6	-	-
3	General sale taxes	136.3	-	-	-	136.3
4	Motive fuel taxes	54.6	-	-	-	54.6
5	Tobacco taxes	8.1	-	-	-	8.1
6	Taxes on successions and gifts	0.3	0.3	-	-	-
7	Health insurance premiums	-	-	-	-	-
8	Social insurance levies	22.0	22.0	-	-	-
9	Universal pension plan levies	-	-	-	-	-
10	Other taxes	74.9	-	-	-	74.6
11	Total, taxes	499.5	194.0	31.6	-	273.6
12	Natural resource revenue	10.0	-	2.6	-	1.3
13	Privileges, licences and permits	22.3	-	-	-	11.6
14	Sales of goods and services	20.4	-	-	-	0.3
	Return on investments:					
15	Liquor board profits	39.4	-	-	-	39.4
16	Remittances from other enterprises	10.0	-	-	-	-
17	Interest and other returns on investments	26.3	-	-	-	-
18	Total, return on investments	75.7	-	-	-	39.4
	Other revenue from own sources:					
19	Contributions to government employees' and teachers' pension plans operated by government.	8.3	8.3	-	-	-
20	Other	2.1	-	-	-	-
21	Total, other revenue from own sources	10.4	8.3	-	-	-
22	Total, gross general revenue from own sources	638.3	202.3	34.2	-	326.2
	General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	1.8	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	-	-	-	-	-
25	Share of federal tax on corporation undistributed income	0.3	-	-	-	-
26	Share of federal estate tax	-	-	-	-	-
27	Equalization	239.4	-	-	-	-
28	Tax revenue guarantee	7.5	-	-	-	-
29	Grants-in-lieu of taxes	2.1	-	-	-	-
30	Other	-	-	-	-	-
31	Total, general purpose transfers	251.1	-	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:					
	From the federal government:					
32	Transportation and communications	16.4	-	-	-	-
33	Health	88.5	-	-	-	-
34	Social welfare	50.7	-	-	-	-
35	Education	48.4	-	-	-	-
36	Natural resources	12.6	-	-	-	-
37	Other functions	27.2	-	-	-	-
38	Sub-total	243.8	-	-	-	-
39	From local governments and their enterprises	2.9	-	-	-	-
40	Total, specific purpose transfers	246.6	-	-	-	-
41	Total, transfers	497.7	-	-	-	-
42	Gross general revenue	1,136.1	202.3	34.2	-	326.2

TABEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Nouveau-Brunswick

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des corporations	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8
-	-	-	-	Cotisations aux régimes universels de rentes	9
-	-	-	0.3	Autres impôts	10
-	-	-	0.3	Total, impôts	11
1.2	-	4.9	-	Revenu tirés des ressources naturelles	12
9.7	-	-	1.0	Privilèges, droits et permis	13
-	-	-	20.1	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	10.0	-	Remises d'autres entreprises publiques	16
-	-	26.3	-	Intérêts et autres revenus de placements	17
-	-	36.3	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.	19
1.8	-	-	0.3	Autres	20
1.8	-	-	0.3	Total, autres revenus de sources propres	21
12.7	-	41.2	21.7	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
-	1.8	-	-	Subventions statutaires	23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24
-	0.3	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	239.4	-	-	Péréquation	27
-	7.5	-	-	Garantie de revenus fiscaux	28
-	2.1	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	251.1	-	-	Total, transferts à des fins générales	31
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
-	-	-	-	Transferts du gouvernement fédéral:	
-	16.4	-	-	Transports et communications	32
-	88.5	-	-	Santé	33
-	50.7	-	-	Bien-être social	34
-	48.4	-	-	Éducation	35
-	12.6	-	-	Ressources naturelles	36
-	27.1	-	-	Autres fonctions	37
-	243.7	-	-	Total partiel	38
-	2.9	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39
-	246.6	-	-	Total, transferts à des fins spécifiques	40
-	497.7	-	-	Total, transferts	41
12.7	497.7	41.2	21.7	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Quebec

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
	Taxes:				
1	Personal income taxes	4,148.9	4,148.9	—	—
2	Corporation income taxes	580.0	—	580.0	—
3	General sale taxes	1,550.0	—	—	1,550.0
4	Motive fuel taxes	450.0	—	—	450.0
5	Tobacco taxes	173.0	—	—	173.0
6	Taxes on successions and gifts	22.4	22.4	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	335.0	335.0	—	—
9	Universal pension plan levies	689.4	689.4	—	—
10	Other taxes	727.7	428.9	—	298.8
11	Total, taxes	8,676.4	5,624.6	580.0	2,471.8
12	Natural resource revenue	128.4	—	45.9	35.6
13	Privileges, licences and permits	320.6	—	—	225.3
14	Sales of goods and services	189.6	—	—	—
	Return on investments:				
15	Liquor board profits	180.0	—	—	180.0
16	Remittances from other enterprises	85.0	—	—	—
17	Interest and other returns on investments	564.5	—	—	—
18	Total, return on investments	829.5	—	—	180.0
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	109.0	109.0	—	—
20	Other	32.3	—	—	9.3
21	Total, other revenue from own sources	141.3	109.0	—	9.3
22	Total, gross general revenue from own sources	10,285.8	5,733.6	625.9	2,922.0
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	4.5	—	—	—
24	Share of federal income tax on privately owned public power utilities.	2.0	—	—	—
25	Share of federal tax on corporation undistributed income	3.4	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	1,338.0	—	—	—
28	Tax revenue guarantee	64.5	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	— 124.0	—	—	—
31	Total, general purpose transfers	1,288.4	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	54.6	—	—	—
33	Health	625.1	—	—	—
34	Social welfare	381.3	—	—	—
35	Education	330.6	—	—	—
36	Natural resources	19.4	—	—	—
37	Other functions	141.5	—	—	—
38	Sub-total	1,552.5	—	—	—
39	From local governments and their enterprises	—	—	—	—
40	Total, specific purpose transfers	1,552.5	—	—	—
41	Total, transfers	2,840.9	—	—	—
42	Gross general revenue	13,126.7	5,733.6	625.9	2,922.0

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Québec

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		No
millions of dollars - millions de dollars						
-	-	-	-	Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des corporations	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les successions et les dons	6	
-	-	-	-	Primes de services de santé	7	
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8	
-	-	-	-	Cotisations aux régimes universels de rentes	9	
-	-	-	-	Autres impôts	10	
-	-	-	-	Total, impôts	11	
5.5	-	36.6	4.8	Revenu tirés des ressources naturelles	12	
94.6	-	-	0.7	Privilèges, droits et permis	13	
-	-	-	189.6	Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	85.0	-	Remises d'autres entreprises publiques	16	
-	-	564.5	-	Intérêts et autres revenus de placements	17	
-	-	649.5	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19	
23.0	-	-	-	Autres	20	
23.0	-	-	-	Total, autres revenus de sources propres	21	
123.1	-	686.1	195.1	Total, revenus généraux bruts de sources propres	22	
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:		
-	4.5	-	-	Subventions statutaires	23	
-	2.0	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24	
-	3.4	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	1,338.0	-	-	Péréquation	27	
-	64.5	-	-	Garantie de revenus fiscaux	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	- 124.0	-	-	Autres	30	
-	1,288.4	-	-	Total, transferts à des fins générales	31	
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:		
-	54.6	-	-	Transferts du gouvernement fédéral:		
-	625.1	-	-	Transports et communications	32	
-	381.3	-	-	Santé	33	
-	330.6	-	-	Bien-être social	34	
-	19.4	-	-	Éducation	35	
-	141.5	-	-	Ressources naturelles	36	
-	-	-	-	Autres fonctions	37	
-	1,552.5	-	-	Total partiel	38	
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises.		
-	1,552.5	-	-	Total, transferts à des fins spécifiques	40	
-	2,840.9	-	-	Total, transferts	41	
123.1	2,840.9	686.1	195.1	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Ontario

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
			millions of dollars — millions de dollars		
	Taxes:				
1	Personal income taxes	2,974.0	2,974.0	—	—
2	Corporation income taxes	989.9	—	989.9	—
3	General sale taxes	2,058.0	—	—	2,058.0
4	Motive fuel taxes	629.0	—	—	629.0
5	Tobacco taxes	216.7	—	—	216.7
6	Taxes on successions and gifts	56.6	56.6	—	—
7	Health insurance premiums	815.0	—	—	—
8	Social insurance levies	502.8	502.8	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	385.6	—	—	385.6
11	Total, taxes	8,627.6	3,533.3	989.9	3,289.3
12	Natural resource revenue	189.1	—	108.9	16.6
13	Privileges, licences and permits	559.5	—	—	390.9
14	Sales of goods and services	295.5	—	—	0.7
	Return on investments:				
15	Liquor board profits	228.7	—	—	228.7
16	Remittances from other enterprises	113.0	—	—	—
17	Interest and other returns on investments	714.6	—	—	—
18	Total, return on investments	1,056.3	—	—	228.7
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	58.0	58.0	—	—
20	Other	60.0	—	—	—
21	Total, other revenue from own sources	118.0	58.0	—	—
22	Total, gross general revenue from own sources	10,846.0	3,591.3	1,098.7	3,926.2
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	5.5	—	—	—
24	Share of federal income tax on privately owned public power utilities.	4.6	—	—	—
25	Share of federal tax on corporation undistributed income	6.2	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	—	—	—	—
28	Tax revenue guarantee	109.0	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	125.3	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	3.5	—	—	—
33	Health	1,064.9	—	—	—
34	Social welfare	396.9	—	—	—
35	Education	453.7	—	—	—
36	Natural resources	1.0	—	—	—
37	Other functions	57.6	—	—	—
38	Sub-total	1,977.6	—	—	—
39	From local governments and their enterprises	1.4	—	—	—
40	Total, specific purpose transfers	1,979.0	—	—	—
41	Total, transfers	2,104.3	—	—	—
42	Gross general revenue	12,950.3	3,591.3	1,098.7	3,926.2

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ADDENDUM

Provincial Government Finance Estimates, 1977-78

Finances des administrations publiques provinciales (prévisions), 1977-78

Note to the Reader

As stated in the Introduction, this report contains information "derived primarily from the Estimates and Budget Speeches presented to the provincial legislatures". However, it also incorporates more recent information provided by the federal Department of Finance on income tax collections and on general and specific purpose transfers by Canada to the provinces and territories. These latter estimates contain considerable reductions from the figures available at the time the provincial Estimates were tabled. In response to these revenue reductions and other factors, provinces have revised their estimates of expenditure — generally downwards. Detailed information on these expenditure revisions was, however, not available to Statistics Canada at the time of going to press and expenditure data contained herein are, therefore, as originally set out in provincial budgets.

Note au lecteur

Comme l'indique l'Introduction, ce bulletin renferme des renseignements qui proviennent en premier lieu des budgets des dépenses et des exposés budgétaires présentés aux assemblées législatives des provinces. Il contient en outre des données plus récentes, fournies par le ministère fédéral des Finances, sur la perception des impôts et sur les transferts de nature générale et spécifique consentis par le Canada aux provinces et aux territoires. Ces dernières prévisions sont nettement inférieures aux chiffres dont on disposait lorsque les provinces ont déposé leurs budgets des dépenses. Or, par suite d'une diminution des revenus et d'autres facteurs, les provinces ont révisé, généralement à la baisse, leurs prévisions des dépenses. Toutefois, comme Statistique Canada ne disposait pas de renseignements détaillés sur ces révisions au moment de mettre sous presse, les données sur les dépenses ci-incluses sont celles énoncées originellement dans les budgets provinciaux.

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Ontario

Economic classification - Classification économique					
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenu de placements	Other revenue Autres revenus	Revenus généraux bruts	No
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des corporations	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les successions et les dons	6
815.0	-	-	-	Primes de services de santé	7
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8
-	-	-	-	Cotisations aux régimes universels de rentes	9
-	-	-	-	Autres impôts	10
815.0	-	-	-	Total, impôts	11
13.7	-	46.7	3.2	Revenu tirés des ressources naturelles	12
162.2	-	-	6.4	Privilèges, droits et permis	13
-	-	-	294.8	Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	113.0	-	Remises d'autres entreprises publiques	16
-	-	714.6	-	Intérêts et autres revenus de placements	17
-	-	827.6	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
60.0	-	-	-	Autres	20
60.0	-	-	-	Total, autres revenus de sources propres	21
1,051.0	-	874.3	304.4	Total, revenus généraux bruts de sources propres	22
				Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
-	5.5	-	-	Subventions statutaires	23
-	4.6	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	6.2	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	109.0	-	-	Garantie de revenus fiscaux	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	125.3	-	-	Total, transferts à des fins générales	31
				Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
				Transferts du gouvernement fédéral:	
-	3.5	-	-	Transports et communications	32
-	1,064.9	-	-	Santé	33
-	396.9	-	-	Bien-être social	34
-	453.8	-	-	Éducation	35
-	1.0	-	-	Ressources naturelles	36
-	57.6	-	-	Autres fonctions	37
-	1,977.7	-	-	Total partiel	38
-	1.4	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	1,979.1	-	-	Total, transferts à des fins spécifiques	40
-	2,104.4	-	-	Total, transferts	41
1,051.0	2,104.4	874.3	304.4	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Manitoba

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
			millions of dollars - millions de dollars		
	Taxes:				
1	Personal income taxes	343.7	343.7	-	-
2	Corporation income taxes	82.0	-	82.0	-
3	General sale taxes	200.6	-	-	200.6
4	Motive fuel taxes	75.1	-	-	75.1
5	Tobacco taxes	20.2	-	-	20.2
6	Taxes on successions and gifts	5.0	5.0	-	-
7	Health insurance premiums	-	-	-	-
8	Social insurance levies	34.0	34.0	-	-
9	Universal pension plan levies	43.5	-	-	-
10	Other taxes	-	-	-	43.5
11	Total, taxes	804.1	382.7	82.0	339.4
12	Natural resource revenue	40.5	-	-	12.5
13	Privileges, licences and permits	34.4	-	-	24.5
14	Sales of goods and services	42.4	-	-	0.9
	Return on investments:				
15	Liquor board profits	60.9	-	-	60.9
16	Remittances from other enterprises	3.8	-	-	-
17	Interest and other returns on investments	121.2	-	-	-
18	Total, return on investments	185.9	-	-	60.9
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	-	-	-	-
20	Other	4.7	-	-	0.2
21	Total, other revenue from own sources	4.7	-	-	0.2
22	Total, gross general revenue from own sources	1,112.0	382.7	82.0	438.4
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	2.2	-	-	-
24	Share of federal income tax on privately owned public power utilities.	1.3	-	-	-
25	Share of federal tax on corporation undistributed income	0.9	-	-	-
26	Share of federal estate tax	-	-	-	-
27	Equalization	199.6	-	-	-
28	Tax revenue guarantee	13.8	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	-	-	-	-
31	Total, general purpose transfers	217.8	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	0.1	-	-	-
33	Health	132.7	-	-	-
34	Social welfare	67.1	-	-	-
35	Education	71.5	-	-	-
36	Natural resources	3.1	-	-	-
37	Other functions	19.0	-	-	-
38	Sub-total	293.5	-	-	-
39	From local governments and their enterprises	3.3	-	-	-
40	Total, specific purpose transfers	296.8	-	-	-
41	Total, transfers	514.6	-	-	-
42	Gross general revenue	1,626.6	382.7	82.0	438.4

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Manitoba

Economic classification - Classification économique						No
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
millions of dollars - millions de dollars						
-	-	-	-	Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des corporations	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
-	-	-	-	Taxes sur les successions et les dons	6	
-	-	-	-	Primes de services de santé	7	
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8	
-	-	-	-	Cotisations aux régimes universels de rentes	9	
-	-	-	-	Autres impôts	10	
-	-	-	-	Total, impôts	11	
1.5	-	25.3	-	1.2 Revenu tirés des ressources naturelles	12	
9.3	-	-	-	0.6 Privilèges, droits et permis	13	
-	-	-	-	41.5 Vente de biens et services	14	
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	3.8	-	Remises d'autres entreprises publiques	16	
-	-	121.2	-	Intérêts et autres revenus de placements	17	
-	-	125.0	-	Total, revenus de placements	18	
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19	
3.8	-	-	-	0.7 Autres	20	
3.8	-	-	-	0.7 Total, autres revenus de sources propres	21	
14.6	-	150.3	-	44.0 Total, revenus généraux bruts de sources propres	22	
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:		
-	2.2	-	-	Subventions statutaires	23	
-	1.3	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24	
-	0.9	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	199.6	-	-	Péréquation	27	
-	13.8	-	-	Garantie de revenus fiscaux	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	-	-	-	Autres	30	
-	217.8	-	-	Total, transferts à des fins générales	31	
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:		
-	0.1	-	-	Transferts du gouvernement fédéral:		
-	132.7	-	-	Transports et communications	32	
-	67.1	-	-	Santé	33	
-	71.5	-	-	Bien-être social	34	
-	3.1	-	-	Éducation	35	
-	19.0	-	-	Ressources naturelles	36	
-	-	-	-	Autres fonctions	37	
-	293.5	-	-	Total partiel	38	
-	3.3	-	-	Transferts des administrations publiques locales et de leurs entreprises ..	39	
-	296.8	-	-	Total, transferts à des fins spécifiques	40	
-	514.6	-	-	Total, transferts	41	
14.6	514.6	150.3	-	44.0 Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Saskatchewan

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
Taxes:					
1	Personal income taxes	320.5	320.5	—	—
2	Corporation income taxes	58.7	—	58.7	—
3	General sale taxes	190.0	—	—	190.0
4	Motive fuel taxes	82.9	—	—	82.9
5	Tobacco taxes	17.5	—	—	17.5
6	Taxes on successions and gifts	1.6	1.6	—	—
7	Health insurance premiums	—	—	—	—
8	Social insurance levies	43.1	43.1	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	29.6	—	—	29.6
11	Total, taxes	743.9	365.2	58.7	320.0
12	Natural resource revenue	371.1	—	—	36.4
13	Privileges, licences and permits	38.7	—	—	21.8
14	Sales of goods and services	51.0	—	—	0.6
Return on investments:					
15	Liquor board profits	66.9	—	—	66.9
16	Remittances from other enterprises	28.2	—	—	—
17	Interest and other returns on investments	115.8	—	—	—
18	Total, return on investments	210.9	—	—	66.9
Other revenue from own sources:					
19	Contributions to government employees' and teachers' pension plans operated by government.	7.9	7.9	—	—
20	Other	7.4	—	—	—
21	Total, other revenue from own sources	15.3	7.9	—	—
22	Total, gross general revenue from own sources	1,430.9	373.1	58.7	445.7
General purpose transfers from the federal government and its enterprises:					
23	Statutory subsidies	2.1	—	—	—
24	Share of federal income tax on privately owned public power utilities.	—	—	—	—
25	Share of federal tax on corporation undistributed income	0.5	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	— 83.1	—	—	—
28	Tax revenue guarantee	11.6	—	—	—
29	Grants-in-lieu of taxes	—	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	— 68.9	—	—	—
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	7.8	—	—	—
33	Health	123.1	—	—	—
34	Social welfare	36.4	—	—	—
35	Education	52.6	—	—	—
36	Natural resources	3.0	—	—	—
37	Other functions	39.3	—	—	—
38	Sub-total	262.2	—	—	—
39	From local governments and their enterprises	5.5	—	—	—
40	Total, specific purpose transfers	267.7	—	—	—
41	Total, transfers	198.8	—	—	—
42	Gross general revenue	1,629.7	373.1	58.7	445.7

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Saskatchewan

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
millions of dollars - millions de dollars						Nº
-	-	-	-	Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers		1
-	-	-	-	Impôts sur le revenu des corporations		2
-	-	-	-	Taxes générales de vente		3
-	-	-	-	Taxes sur les carburants		4
-	-	-	-	Taxes sur le tabac		5
-	-	-	-	Taxes sur les successions et les dons		6
-	-	-	-	Primes de services de santé		7
-	-	-	-	Cotisations à divers régimes d'assurance sociale		8
-	-	-	-	Cotisations aux régimes universels de rentes		9
-	-	-	-	Autres impôts		10
-	-	-	-	Total, impôts		11
2.4	-	328.2	4.1	Revenu tirés des ressources naturelles		12
16.9	-	-	-	Privilèges, droits et permis		13
-	-	-	50.4	Vente de biens et services		14
-	-	-	-	Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools		15
-	-	28.2	-	Remises d'autres entreprises publiques		16
-	-	115.8	-	Intérêts et autres revenus de placements		17
-	-	144.0	-	Total, revenus de placements		18
-	-	-	-	Autres revenus de sources propres:		
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.		19
6.0	-	-	1.4	Autres		20
6.0	-	-	1.4	Total, autres revenus de sources propres		21
25.3	-	472.2	55.9	Total, revenus généraux bruts de sources propres		22
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:		
-	2.1	-	-	Subventions statutaires		23
-	-	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.		24
-	0.5	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..		25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès		26
-	-	-	-	Péréquation		27
-	83.1	-	-	Garantie de revenus fiscaux		28
-	11.6	-	-	Subventions en remplacement d'impôt		29
-	-	-	-	Autres		30
-	68.9	-	-	Total, transferts à des fins générales		31
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:		
-	7.8	-	-	Transferts du gouvernement fédéral:		32
-	123.1	-	-	Transports et communications		33
-	36.4	-	-	Santé		34
-	52.6	-	-	Bien-être social		35
-	3.0	-	-	Éducation		36
-	39.3	-	-	Ressources naturelles		37
-	-	-	-	Autres fonctions		38
-	262.2	-	-	Total partiel		38
-	5.5	-	-	Transferts des administrations publiques locales et de leurs entreprises.		39
-	267.7	-	-	Total, transferts à des fins spécifiques		40
-	198.8	-	-	Total, transferts		41
25.3	198.8	472.2	55.9	Revenus généraux bruts		42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Alberta

No.	Gross general revenue	Total Table 1 - Total, tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts Indirects
			Persons - Particuliers	Business - Entreprises	
			millions of dollars - millions de dollars		
	Taxes:				
1	Personal income taxes	538.7	538.7	-	-
2	Corporation income taxes	233.4	-	233.4	-
3	General sale taxes	-	-	-	-
4	Motive fuel taxes	92.1	-	-	92.1
5	Tobacco taxes	16.3	-	-	16.3
6	Taxes on successions and gifts	-	-	-	-
7	Health insurance premiums	84.7	-	-	-
8	Social insurance levies	97.0	97.0	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	36.8	-	-	36.8
11	Total, taxes	1,099.0	635.7	233.4	145.2
12	Natural resource revenue	2,626.8	-	-	309.1
13	Privileges, licences and permits	58.9	-	-	39.3
14	Sales of goods and services	69.2	-	-	1.1
	Return on investments:				
15	Liquor board profits	124.7	-	-	124.7
16	Remittances from other enterprises	4.0	-	-	-
17	Interest and other returns on investments	380.0	-	-	-
18	Total, return on investments	508.7	-	-	124.7
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	69.1	69.1	-	-
20	Other	9.5	-	-	-
21	Total, other revenue from own sources	78.6	69.1	-	-
22	Total, gross general revenue from own sources	4,441.2	704.8	233.4	619.4
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	3.2	-	-	-
24	Share of federal income tax on privately owned public power utilities.	25.0	-	-	-
25	Share of federal tax on corporation undistributed income	1.8	-	-	-
26	Share of federal estate tax	-	-	-	-
27	Equalization	-	-	-	-
28	Tax revenue guarantee	23.8	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	-	-	-	-
31	Total, general purpose transfers	53.8	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	9.5	-	-	-
33	Health	248.4	-	-	-
34	Social welfare	101.3	-	-	-
35	Education	100.3	-	-	-
36	Natural resources	-	-	-	-
37	Other functions	49.1	-	-	-
38	Sub-total	508.6	-	-	-
39	From local governments and their enterprises	0.1	-	-	-
40	Total, specific purpose transfers	508.7	-	-	-
41	Total, transfers	562.5	-	-	-
42	Gross general revenue	5,003.7	704.8	233.4	619.4

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Alberta

Economic classification - Classification économique						
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts		
millions of dollars - millions de dollars						No
-	-	-	-	Impôts:		
-	-	-	-	Impôts sur le revenu des particuliers	1	
-	-	-	-	Impôts sur le revenu des corporations	2	
-	-	-	-	Taxes générales de vente	3	
-	-	-	-	Taxes sur les carburants	4	
-	-	-	-	Taxes sur le tabac	5	
84.7	-	-	-	Taxes sur les successions et les dons	6	
-	-	-	-	Primes de services de santé	7	
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8	
-	-	-	-	Cotisations aux régimes universels de rentes	9	
-	-	-	-	Autres impôts	10	
84.7	-	-	-	Total, impôts	11	
1.3	-	2,135.0	181.4	Revenu tirés des ressources naturelles	12	
18.7	-	-	0.9	Privilèges, droits et permis	13	
-	-	-	68.1	Vente de biens et services	14	
				Revenus de placements:		
-	-	-	-	Bénéfices des régies des alcools	15	
-	-	4.0	-	Remises d'autres entreprises publiques	16	
-	-	380.0	-	Intérêts et autres revenus de placements	17	
-	-	384.0	-	Total, revenus de placements	18	
				Autres revenus de sources propres:		
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement.	19	
8.1	-	-	1.4	Autres	20	
8.1	-	-	1.4	Total, autres revenus de sources propres	21	
112.8	-	2,519.0	251.8	Total, revenus généraux bruts de sources propres	22	
				Transferts à des fins générales du gouvernement fédéral et de ses entreprises:		
-	3.2	-	-	Subventions statutaires	23	
-	25.0	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique.	24	
-	1.8	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25	
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26	
-	-	-	-	Péréquation	27	
-	23.8	-	-	Garantie de revenus fiscaux	28	
-	-	-	-	Subventions en remplacement d'impôt	29	
-	-	-	-	Autres	30	
-	53.8	-	-	Total, transferts à des fins générales	31	
				Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:		
				Transferts du gouvernement fédéral:		
-	9.5	-	-	Transports et communications	32	
-	248.4	-	-	Santé	33	
-	101.3	-	-	Bien-être social	34	
-	100.3	-	-	Éducation	35	
-	-	-	-	Ressources naturelles	36	
-	49.1	-	-	Autres fonctions	37	
-	508.6	-	-	Total partiel	38	
-	0.1	-	-	Transferts des administrations publiques locales et de leurs entreprises.	39	
-	508.7	-	-	Total, transferts à des fins spécifiques	40	
-	562.5	-	-	Total, transferts	41	
112.8	562.5	2,519.0	251.8	Revenus généraux bruts	42	

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

British Columbia

No.	Gross general revenue	Total Table 1 — Total, tableau 1	Economic classification — Classification économique		
			Direct taxes — Impôts directs		Indirect taxes — Impôts indirects
			Persons — Particuliers	Business — Entreprises	
millions of dollars — millions de dollars					
	Taxes:				
1	Personal income taxes	945.7	945.7	—	—
2	Corporation income taxes	252.6	—	252.6	—
3	General sale taxes	751.8	—	—	751.8
4	Motive fuel taxes	191.6	—	—	191.6
5	Tobacco taxes	32.6	—	—	32.6
6	Taxes on successions and gifts	12.0	12.0	—	—
7	Health insurance premiums	155.0	—	—	—
8	Social insurance levies	148.0	148.0	—	—
9	Universal pension plan levies	—	—	—	—
10	Other taxes	112.9	—	—	112.9
11	Total, taxes	2,602.2	1,105.7	252.6	1,088.9
12	Natural resource revenue	210.0	—	21.0	68.8
13	Privileges, licences and permits	63.4	—	—	39.3
14	Sales of goods and services	114.4	—	—	0.6
	Return on investments:				
15	Liquor board profits	167.3	—	—	167.3
16	Remittances from other enterprises	189.7	—	—	—
17	Interest and other returns on investments	147.9	—	—	—
18	Total, return on investments	504.9	—	—	167.3
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	—	—	—	—
20	Other	8.5	—	—	—
21	Total, other revenue from own sources	8.5	—	—	—
22	Total, gross general revenue from own sources	3,503.4	1,105.7	273.6	1,364.9
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	2.1	—	—	—
24	Share of federal income tax on privately owned public power utilities.	2.1	—	—	—
25	Share of federal tax on corporation undistributed income	2.1	—	—	—
26	Share of federal estate tax	—	—	—	—
27	Equalization	—	—	—	—
28	Tax revenue guarantee	29.8	—	—	—
29	Grants-in-lieu of taxes	1.3	—	—	—
30	Other	—	—	—	—
31	Total, general purpose transfers	37.4	—	—	—
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	4.3	—	—	—
33	Health	269.5	—	—	—
34	Social welfare	211.8	—	—	—
35	Education	110.7	—	—	—
36	Natural resources	5.5	—	—	—
37	Other functions	23.3	—	—	—
38	Sub-total	625.1	—	—	—
39	From local governments and their enterprises	30.8	—	—	—
40	Total, specific purpose transfers	655.9	—	—	—
41	Total, transfers	693.3	—	—	—
42	Gross general revenue	4,196.7	1,105.7	273.6	1,364.9

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Colombie-Britannique

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	Nº
millions of dollars - millions de dollars					
-	-	-	-	Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des corporations	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les successions et les dons	6
155.0	-	-	-	Primes de services de santé	7
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8
-	-	-	-	Cotisations aux régimes universels de rentes	9
-	-	-	-	Autres impôts	10
155.0	-	-	-	Total, impôts	11
6.1	-	102.2	11.8	Revenu tirés des ressources naturelles	12
20.9	-	-	3.2	Privilèges, droits et permis	13
-	-	-	113.8	Vente de biens et services	14
-	-	-	-	Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	189.8	-	Remises d'autres entreprises publiques	16
-	-	147.9	-	Intérêts et autres revenus de placements	17
-	-	337.7	-	Total, revenus de placements	18
-	-	-	-	Autres revenus de sources propres:	
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
8.5	-	-	-	Autres	20
8.5	-	-	-	Total, autres revenus de sources propres	21
190.5	-	439.9	128.8	Total, revenus généraux bruts de sources propres	22
-	-	-	-	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
-	2.1	-	-	Subventions statutaires	23
-	2.1	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	2.1	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	29.8	-	-	Garantie de revenus fiscaux	28
-	1.3	-	-	Subventions en remplacement d'impôt	29
-	-	-	-	Autres	30
-	37.4	-	-	Total, transferts à des fins générales	31
-	-	-	-	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
-	4.3	-	-	Transferts du gouvernement fédéral:	
-	269.5	-	-	Transports et communications	32
-	211.8	-	-	Santé	33
-	110.7	-	-	Bien-être social	34
-	5.5	-	-	Éducation	35
-	23.3	-	-	Ressources naturelles	36
-	-	-	-	Autres fonctions	37
-	625.1	-	-	Total partiel	38
-	30.8	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	655.9	-	-	Total, transferts à des fins spécifiques	40
-	693.3	-	-	Total, transferts	41
190.5	693.3	439.9	128.8	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Cross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Yukon

Gross general revenue		Total Table 1 - Total, tableau 1	Economic classification - Classification économique		
			Direct taxes - Impôts directs		Indirect taxes - Impôts indirects
			Persons - Particuliers	Business - Entreprises	
No.		millions of dollars - millions de dollars			
	Taxes:				
1	Personal income taxes	-	-	-	-
2	Corporation income taxes	-	-	-	-
3	General sale taxes	-	-	-	-
4	Motive fuel taxes	3.2	-	-	3.2
5	Tobacco taxes	0.5	-	-	0.5
6	Taxes on successions and gifts	-	-	-	-
7	Health insurance premiums	0.8	-	-	-
8	Social insurance levies	2.8	2.8	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	3.4	-	-	3.4
11	Total, taxes	10.7	2.8	-	7.1
12	Natural resource revenue	0.3	-	-	-
13	Privileges, licences and permits	1.4	-	-	1.1
14	Sales of goods and services	1.5	-	-	-
	Return on investments:				
15	Liquor board profits	2.6	-	-	2.6
16	Remittances from other enterprises	-	-	-	-
17	Interest and other returns on investments	2.4	-	-	-
18	Total, return on investments	5.0	-	-	2.6
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	-	-	-	-
20	Other	0.1	-	-	-
21	Total, other revenue from own sources	0.1	-	-	-
22	Total, gross general revenue from own sources	19.0	2.8	-	10.8
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	0.7	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-
26	Share of federal estate tax	-	-	-	-
27	Equalization	-	-	-	-
28	Tax revenue guarantee	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	29.3	-	-	-
31	Total, general purpose transfers	30.0	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	14.3	-	-	-
33	Health	3.9	-	-	-
34	Social welfare	1.8	-	-	-
35	Education	1.2	-	-	-
36	Natural resources	-	-	-	-
37	Other functions	12.0	-	-	-
38	Sub-total	33.2	-	-	-
39	From local governments and their enterprises	0.7	-	-	-
40	Total, specific purpose transfers	33.9	-	-	-
41	Total, transfers	63.9	-	-	-
42	Gross general revenue	82.9	2.8	-	10.8

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Yukon

Economic classification - Classification économique					
Other current transfers from persons - Autres transferts courants des particuliers	Transfers from other levels of government - Transferts d'autres niveaux d'administration publique	Investment income - Revenu de placements	Other revenue - Autres revenus	Revenus généraux bruts	No
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des corporations	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les successions et les dons	6
0.8	-	-	-	Primes de services de santé	7
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8
-	-	-	-	Cotisations aux régimes universels de rentes	9
-	-	-	-	Autres impôts	10
0.8	-	-	-	Total, impôts	11
0.3	-	-	-	Revenu tirés des ressources naturelles	12
0.1	-	-	-	0.1 Privilèges, droits et permis	13
-	-	-	-	1.5 Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Remises d'autres entreprises publiques	16
-	-	2.4	-	Intérêts et autres revenus de placements	17
-	-	2.4	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
0.1	-	-	-	Autres	20
0.1	-	-	-	Total, autres revenus de sources propres	21
1.3	-	2.4	1.6	Total, revenus généraux bruts de sources propres	22
				Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	0.7	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Garantie de revenus fiscaux	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	29.3	-	-	Autres	30
-	30.0	-	-	Total, transferts à des fins générales	31
				Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
				Transferts du gouvernement fédéral:	
-	14.3	-	-	Transports et communications	32
-	3.9	-	-	Santé	33
-	1.8	-	-	Bien-être social	34
-	1.2	-	-	Éducation	35
-	-	-	-	Ressources naturelles	36
-	12.0	-	-	Autres fonctions	37
-	33.2	-	-	Total partiel	38
-	0.7	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	33.9	-	-	Total, transferts à des fins spécifiques	40
-	63.9	-	-	Total, transferts	41
1.3	63.9	2.4	1.6	Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Northwest Territories

No.	Gross general revenue	Total Table 1 Total, tableau 1	Economic classification - Classification économique		
			Direct taxes Impôts directs		Indirect taxes Impôts indirects
			Persons Particuliers	Business Entreprises	
			millions of dollars - millions de dollars		
	Taxes:				
1	Personal income taxes	-	-	-	-
2	Corporation income taxes	-	-	-	-
3	General sale taxes	-	-	-	-
4	Motive fuel taxes	-	-	-	-
5	Tobacco taxes	5.7	-	-	5.7
6	Taxes on successions and gifts	-	-	-	-
7	Health insurance premiums	-	-	-	-
8	Social insurance levies	0.6	0.6	-	-
9	Universal pension plan levies	-	-	-	-
10	Other taxes	1.1	-	-	1.1
11	Total, taxes	7.4	0.6	-	6.8
12	Natural resource revenue	0.2	-	-	-
13	Privileges, licences and permits	1.1	-	-	0.8
14	Sales of goods and services	11.8	-	-	-
	Return on investments:				
15	Liquor board profits	4.6	-	-	4.6
16	Remittances from other enterprises	-	-	-	-
17	Interest and other returns on investments	1.5	-	-	-
18	Total, return on investments	6.1	-	-	4.6
	Other revenue from own sources:				
19	Contributions to government employees' and teachers' pension plans operated by government.	-	-	-	-
20	Other	0.1	-	-	-
21	Total, other revenue from own sources	0.1	-	-	-
22	Total, gross general revenue from own sources	26.7	0.6	-	12.2
	General purpose transfers from the federal government and its enterprises:				
23	Statutory subsidies	-	-	-	-
24	Share of federal income tax on privately owned public power utilities.	0.1	-	-	-
25	Share of federal tax on corporation undistributed income	-	-	-	-
26	Share of federal estate tax	-	-	-	-
27	Equalization	-	-	-	-
28	Tax revenue guarantee	-	-	-	-
29	Grants-in-lieu of taxes	-	-	-	-
30	Other	134.4	-	-	-
31	Total, general purpose transfers	134.5	-	-	-
	Specific purpose transfers from other levels of government and their enterprises:				
	From the federal government:				
32	Transportation and communications	5.9	-	-	-
33	Health	12.1	-	-	-
34	Social welfare	6.2	-	-	-
35	Education	-	-	-	-
36	Natural resources	-	-	-	-
37	Other functions	49.3	-	-	-
38	Sub-total	73.5	-	-	-
39	From local governments and their enterprises	-	-	-	-
40	Total, specific purpose transfers	73.5	-	-	-
41	Total, transfers	208.0	-	-	-
42	Gross general revenue	234.7	0.6	-	12.2

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Territoires du Nord-Ouest

Economic classification - Classification économique				Revenus généraux bruts	No
Other current transfers from persons Autres transferts courants des particuliers	Transfers from other levels of government Transferts d'autres niveaux d'administration publique	Investment income Revenu de placements	Other revenue Autres revenus		
millions of dollars - millions de dollars					
				Impôts:	
-	-	-	-	Impôts sur le revenu des particuliers	1
-	-	-	-	Impôts sur le revenu des corporations	2
-	-	-	-	Taxes générales de vente	3
-	-	-	-	Taxes sur les carburants	4
-	-	-	-	Taxes sur le tabac	5
-	-	-	-	Taxes sur les successions et les dons	6
-	-	-	-	Primes de services de santé	7
-	-	-	-	Cotisations à divers régimes d'assurance sociale	8
-	-	-	-	Cotisations aux régimes universels de rentes	9
-	-	-	-	Autres impôts	10
-	-	-	-	Total, impôts	11
-	-	-	-	0.2 Revenu tirés des ressources naturelles	12
0.2	-	-	-	0.1 Privilèges, droits et permis	13
-	-	-	-	11.8 Vente de biens et services	14
				Revenus de placements:	
-	-	-	-	Bénéfices des régies des alcools	15
-	-	-	-	Remises d'autres entreprises publiques	16
-	-	1.5	-	Intérêts et autres revenus de placements	17
-	-	1.5	-	Total, revenus de placements	18
				Autres revenus de sources propres:	
-	-	-	-	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
0.1	-	-	-	Autres	20
0.1	-	-	-	Total, autres revenus de sources propres	21
0.3	-	1.5	-	12.1 Total, revenus généraux bruts de sources propres	22
				Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
-	-	-	-	Subventions statutaires	23
-	0.1	-	-	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
-	-	-	-	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25
-	-	-	-	Part de l'impôt fédéral sur les biens transmis par décès	26
-	-	-	-	Péréquation	27
-	-	-	-	Garantie de revenus fiscaux	28
-	-	-	-	Subventions en remplacement d'impôt	29
-	134.4	-	-	Autres	30
-	134.5	-	-	Total, transferts à des fins générales	31
				Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
-	5.9	-	-	Transferts du gouvernement fédéral:	32
-	12.1	-	-	Transports et communications	33
-	6.2	-	-	Santé	34
-	-	-	-	Bien-être social	35
-	-	-	-	Éducation	36
-	49.3	-	-	Ressources naturelles	37
-	73.5	-	-	Autres fonctions	37
-	-	-	-	Total partiel	38
-	-	-	-	Transferts des administrations publiques locales et de leurs entreprises	39
-	73.5	-	-	Total, transferts à des fins spécifiques	40
-	208.0	-	-	Total, transferts	41
0.3	208.0	1.5	-	12.1 Revenus généraux bruts	42

TABLE 5. Economic Classification of Estimated Gross General Revenue, by Province for Fiscal Year
Ending March 31, 1978 - Concluded

Canada

No.	Gross general revenue	Total Table 1 = Total, tableau 1	Economic classification - Classification économique		
			Direct taxes = Impôts directs		Indirect taxes = Impôts indirects
			Persons = Particuliers	Business = Entreprises	
millions of dollars - millions de dollars					
Taxes:					
1	Personal income taxes	9,807.2	9,807.2	-	-
2	Corporation income taxes	2,291.7	-	2,291.7	-
3	General sale taxes	5,222.1	-	-	5,222.1
4	Motive fuel taxes	1,692.3	-	-	1,692.3
5	Tobacco taxes	513.4	-	-	513.4
6	Taxes on successions and gifts	97.9	97.9	-	-
7	Health insurance premiums	1,055.5	-	-	-
8	Social insurance levies	1,220.2	1,220.2	-	-
9	Universal pension plan levies	689.4	689.4	-	-
10	Other taxes	1,450.1	428.9	-	1,020.9
11	Total, taxes	24,039.8	12,243.6	2,291.7	8,448.7
12	Natural resource revenue	3,597.4	-	178.4	486.0
13	Privileges, licences and permits	1,158.7	-	-	796.0
14	Sales of goods and services	861.3	-	-	4.8
Return on investments:					
15	Liquor board profits	955.1	-	-	955.1
16	Remittances from other enterprises	447.0	-	-	-
17	Interest and other returns on investments	2,196.2	-	-	-
18	Total, return on investments	3,598.3	-	-	955.1
Other revenue from own sources:					
19	Contributions to government employees' and teachers' pension plans operated by government.	265.2	265.2	-	-
20	Other	131.1	-	-	9.5
21	Total, other revenue from own sources	396.3	265.2	-	9.5
22	Total, gross general revenue from own sources	33,651.8	12,508.8	2,470.1	10,700.1
General purpose transfers from the federal government and its en- terprises:					
23	Statutory subsidies	34.0	-	-	-
24	Share of federal income tax on privately owned public power utilities.	38.4	-	-	-
25	Share of federal tax on corporation undistributed income	15.7	-	-	-
26	Share of federal estate tax	-	-	-	-
27	Equalization	2,375.6	-	-	-
28	Tax revenue guarantee	275.2	-	-	-
29	Grants-in-lieu of taxes	3.4	-	-	-
30	Other	39.7	-	-	-
31	Total, general purpose transfers	2,782.0	-	-	-
Specific purpose transfers from other levels of government and their enterprises:					
From the federal government:					
32	Transportation and communications	153.5	-	-	-
33	Health	2,758.9	-	-	-
34	Social welfare	1,340.7	-	-	-
35	Education	1,252.9	-	-	-
36	Natural resources	74.6	-	-	-
37	Other functions	515.2	-	-	-
38	Sub-total	6,095.8	-	-	-
39	From local governments and their enterprises	44.9	-	-	-
40	Total, specific purpose transfers	6,140.7	-	-	-
41	Total, transfers	8,922.7	-	-	-
42	Gross general revenue	42,574.5	12,508.8	2,470.1	10,700.1

TABLEAU 5. Classification économique des revenus prévisionnels généraux bruts, par province; pour l'année financière se terminant le 31 mars 1978 - fin

Canada					
Economic classification - Classification économique				Revenus généraux bruts	N ^o
Other current transfers from persons — Autres transferts courants des particuliers	Transfers from other levels of government — Transferts d'autres niveaux d'administration publique	Investment income — Revenu de placements	Other revenue — Autres revenus		
millions of dollars - millions de dollars					
—	—	—	—	Impôts:	
—	—	—	—	Impôts sur le revenu des particuliers	1
—	—	—	—	Impôts sur le revenu des corporations	2
—	—	—	—	Taxes générales de vente	3
—	—	—	—	Taxes sur les carburants	4
—	—	—	—	Taxes sur le tabac	5
85.5	—	—	—	Taxes sur les successions et les dons	6
970.0	—	—	—	Primes de services de santé	7
—	—	—	—	Cotisations à divers régimes d'assurance sociale	8
—	—	—	—	Cotisations aux régimes universels de rentes	9
—	—	—	0.3	Autres impôts	10
1,055.5	—	—	0.3	Total, impôts	11
34.5	—	2,690.9	207.5	Revenu tirés des ressources naturelles	12
349.2	—	—	13.4	Privilèges, droits et permis	13
—	—	—	856.5	Vente de biens et services	14
—	—	—	—	Revenus de placements:	
—	—	—	—	Bénéfices des régies des alcools	15
—	—	447.0	—	Remises d'autres entreprises publiques	16
—	—	2,196.2	—	Intérêts et autres revenus de placements	17
—	—	2,643.2	—	Total, revenus de placements	18
—	—	—	—	Autres revenus de sources propres:	
—	—	—	—	Cotisations des fonctionnaires et des enseignants aux régimes de pension gérés par le gouvernement	19
117.5	—	—	4.1	Autres	20
117.5	—	—	4.1	Total, autres revenus de sources propres	21
1,556.7	—	5,334.1	1,081.8	Total, revenus généraux bruts de sources propres	22
—	—	—	—	Transferts à des fins générales du gouvernement fédéral et de ses entreprises:	
—	34.0	—	—	Subventions statutaires	23
—	38.4	—	—	Part de l'impôt fédéral sur le revenu des services privés d'utilité publique	24
—	15.7	—	—	Part de l'impôt fédéral sur le revenu non distribué des sociétés ..	25
—	—	—	—	Part de l'impôt fédéral sur les biens transmis par décès	26
—	2,375.6	—	—	Péréquation	27
—	275.2	—	—	Garantie de revenus fiscaux	28
—	3.4	—	—	Subventions en remplacement d'impôt	29
—	39.7	—	—	Autres	30
—	2,782.0	—	—	Total, transferts à des fins générales	31
—	—	—	—	Transferts à des fins spécifiques d'autres niveaux de gouvernement et de leurs entreprises:	
—	—	—	—	Transferts du gouvernement fédéral:	
—	153.5	—	—	Transports et communications	32
—	2,758.9	—	—	Santé	33
—	1,340.7	—	—	Bien-être social	34
—	1,252.9	—	—	Éducation	35
—	74.6	—	—	Ressources naturelles	36
—	515.2	—	—	Autres fonctions	37
—	6,095.8	—	—	Total partiel	38
—	44.9	—	—	Transferts des administrations publiques locales et de leurs entreprises	39
—	6,140.7	—	—	Total, transferts à des fins spécifiques	40
—	8,922.7	—	—	Total, transferts	41
1,556.7	8,922.7	5,334.1	1,081.8	Revenus généraux bruts	42

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1978

Gross general expenditure		Total Table 2 — Total tableau 2	Economic classification	
			Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux Persons — Particuliers
		millions of dollars — millions de dollars		
		Newfoundland — Terre-Neuve		
1	General government	37.4	30.3	7.1
2	Protection of persons and property	38.3	37.7	0.1
3	Transportation and communications	114.1	109.4	—
4	Health	212.0	204.5	7.5
5	Social welfare	115.2	34.1	81.1
6	Education	286.6	41.3	245.4
7	Natural resources	49.2	46.6	0.1
8	Agriculture, trade and industry, and tourism	36.6	20.6	0.4
9	Environment	21.9	11.9	—
10	Recreation and culture	21.4	18.4	1.5
11	Labour and employment, and immigration	0.9	0.9	—
12	Housing	0.6	0.6	—
13	Supervision and development of regions and localities	27.9	26.5	0.6
14	Research establishments	—	—	—
15	General purpose transfers to local governments	9.6	—	—
16	Transfers to own enterprises	10.8	—	—
17	Debt charges	143.1	1.5	141.6
18	Other	—	—	—
19	Gross general expenditure	1,125.6	584.3	485.4
		Prince Edward Island — Île-du-Prince-Édouard		
20	General government	30.9	30.6	0.3
21	Protection of persons and property	7.7	7.3	0.4
22	Transportation and communications	23.0	23.0	—
23	Health	44.8	44.8	—
24	Social welfare	23.9	11.3	12.6
25	Education	63.5	6.6	56.9
26	Natural resources	2.3	2.3	—
27	Agriculture, trade and industry, and tourism	25.1	22.6	1.4
28	Environment	1.9	1.6	—
29	Recreation and culture	5.0	4.2	0.9
30	Labour and employment, and immigration	0.5	0.5	—
31	Housing	3.2	1.1	—
32	Supervision and development of regions and localities	4.1	1.5	—
33	Research establishments	1.4	1.4	—
34	General purpose transfers to local governments	1.8	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	16.9	—	16.9
37	Other	—	—	—
38	Gross general expenditure	256.0	158.5	47.6

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1978

Economic classification Classification économique				
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes	No
Business Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Newfoundland — Terre-Neuve				
—	—	—	L'Administration	1
—	0.5	—	Protection de la personne et de la propriété	2
—	4.7	—	Transports et communications	3
—	—	—	Santé	4
—	—	—	Bien-être social	5
—	—	—	Éducation	6
2.5	—	—	Ressources naturelles	7
15.5	—	—	Agriculture, commerce et industrie, et tourisme	8
—	10.0	—	Environnement	9
0.3	0.4	0.8	Récréation et culture	10
—	—	—	Travail et emploi et immigration	11
—	—	—	Logement	12
—	0.8	—	Contrôle et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherche	14
—	9.6	—	Transferts à des fins générales aux administrations publiques	15
10.8	—	—	Transferts aux entreprises publiques	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
29.1	26.0	0.8	Dépenses générales brutes	19
Prince Edward Island — Île-du-Prince-Édouard				
—	—	—	L'Administration	20
—	—	—	Protection de la personne et de la propriété	21
—	—	—	Transports et communications	22
—	—	—	Santé	23
—	—	—	Bien-être social	24
—	41.9	—	Éducation	25
—	—	—	Ressources naturelles	26
1.1	—	—	Agriculture, commerce et industrie, et tourisme	27
—	0.4	—	Environnement	28
—	—	—	Récréation et culture	29
—	—	—	Travail et emploi et immigration	30
2.1	—	—	Logement	31
2.6	—	—	Contrôle et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherche	33
—	1.8	—	Transferts à des fins générales aux administrations publiques	34
—	—	—	Transferts aux entreprises publiques	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
5.8	44.1	—	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1978 - Continued

No.	Gross general expenditure	Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
		millions of dollars — millions de dollars		
		Nova Scotia — Nouvelle-Écosse		
1	General government	65.7	65.3	0.4
2	Protection of persons and property	37.4	36.0	0.3
3	Transportation and communications	121.3	114.8	0.1
4	Health	329.4	325.4	1.2
5	Social welfare	133.4	15.4	91.8
6	Education	326.6	38.8	100.4
7	Natural resources	35.9	30.6	0.1
8	Agriculture, trade and industry, and tourism	88.4	77.1	1.3
9	Environment	7.4	6.0	0.1
10	Recreation and culture	19.0	12.6	3.2
11	Labour and employment, and immigration	1.1	1.0	0.1
12	Housing	16.0	9.1	0.4
13	Supervision and development of regions and localities	41.7	15.8	0.1
14	Research establishments	2.6	2.6	—
15	General purpose transfers to local governments	53.4	—	—
16	Transfers to own enterprises	3.2	—	—
17	Debt charges	110.6	1.8	106.6
18	Other	—	—	—
19	Gross general expenditure	1,393.1	752.4	306.1
		New Brunswick — Nouveau-Brunswick		
20	General government	64.3	52.7	10.3
21	Protection of persons and property	31.7	31.1	—
22	Transportation and communications	146.1	122.5	0.4
23	Health	252.9	246.7	6.0
24	Social welfare	161.8	144.1	105.1
25	Education	336.7	273.1	63.6
26	Natural resources	37.6	31.5	0.1
27	Agriculture, trade and industry, and tourism	43.6	39.6	0.2
28	Environment	6.6	3.1	—
29	Recreation and culture	10.3	5.9	4.0
30	Labour and employment, and immigration	2.6	2.6	—
31	Housing	—	—	—
32	Supervision and development of regions and localities	23.9	15.5	0.3
33	Research establishments	0.7	0.7	—
34	General purpose transfers to local governments	43.8	—	—
35	Transfers to own enterprises	5.6	—	—
36	Debt charges	63.1	0.2	62.9
37	Other	—	—	—
38	Gross general expenditure	1,231.3	869.3	252.9

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Economic classification — Classification économique				
Transfers to — Transferts aux		Other expenditures — Autres dépenses	Dépenses générales brutes	No
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Nova Scotia — Nouvelle-Écosse				
—	—	—	L'Administration	1
—	1.1	—	Protection de la personne et de la propriété	2
—	6.4	—	Transports et communications	3
—	2.8	—	Santé	4
—	26.1	—	Bien-être social	5
—	187.4	—	Éducation	6
1.8	0.3	3.1	Ressources naturelles	7
10.0	—	—	Agriculture, commerce et industrie, et tourisme	8
—	1.3	—	Environnement	9
—	3.2	—	Récréation et culture	10
—	—	—	Travail et emploi et immigration	11
6.5	—	—	Logement	12
—	25.7	—	Contrôle et mise en valeur des régions et des localités	13
—	—	—	Établissements de recherche	14
—	53.4	—	Transferts à des fins générales aux administrations publiques	15
3.2	—	—	Transferts aux entreprises publiques	16
—	—	2.2	Service de la dette	17
—	—	—	Autres	18
21.5	307.7	5.3	Dépenses générales brutes	19
New Brunswick — Nouveau-Brunswick				
—	—	1.3	L'Administration	20
0.1	—	0.5	Protection de la personne et de la propriété	21
3.3	1.8	18.0	Transports et communications	22
—	0.2	—	Santé	23
11.1	1.6	—	Bien-être social	24
—	—	—	Éducation	25
5.8	—	0.2	Ressources naturelles	26
1.9	—	1.9	Agriculture, commerce et industrie, et tourisme	27
—	3.5	—	Environnement	28
—	—	0.3	Récréation et culture	29
—	—	—	Travail et emploi et immigration	30
—	—	—	Logement	31
—	8.1	—	Contrôle et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherche	33
—	43.8	—	Transferts à des fins générales aux administrations publiques	34
5.6	—	—	Transferts aux entreprises publiques	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
27.8	59.1	22.3	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1978 - Continued

Gross general expenditure		Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
No.		millions of dollars — millions de dollars		
		Québec		
1	General government	614.2	473.7	137.4
2	Protection of persons and property	424.0	384.4	34.4
3	Transportation and communications	917.0	765.0	6.4
4	Health	2,978.4	2,825.7	152.2
5	Social welfare	2,187.5	188.6	1,981.7
6	Education	3,595.2	595.0	813.6
7	Natural resources	175.5	171.9	1.9
8	Agriculture, trade and industry, and tourism	367.6	200.2	6.1
9	Environment	69.6	17.0	0.1
10	Recreation and culture	162.6	97.3	32.2
11	Labour and employment, and immigration	47.0	46.2	0.7
12	Housing	79.9	8.8	—
13	Supervision and development of regions and localities	69.0	40.0	0.1
14	Research establishments	—	—	—
15	General purpose transfers to local governments	502.6	—	—
16	Transfers to own enterprises	98.0	—	—
17	Debt charges	694.6	1.0	674.2
18	Other	—	—	—
19	Gross general expenditure	12,982.7	5,814.8	3,841.1
		Ontario		
20	General government	588.0	487.3	69.2
21	Protection of persons and property	610.9	507.6	18.0
22	Transportation and communications	1,086.4	552.4	0.2
23	Health	3,886.6	3,744.4	70.8
24	Social welfare	2,096.3	345.9	1,562.9
25	Education	3,236.4	476.7	879.7
26	Natural resources	204.2	174.7	0.1
27	Agriculture, trade and industry, and tourism	179.5	104.4	17.7
28	Environment	267.9	246.9	0.6
29	Recreation and culture	209.6	86.2	100.7
30	Labour and employment, and immigration	7.7	7.7	—
31	Housing	105.5	21.0	0.8
32	Supervision and development of regions and localities	135.3	107.5	0.1
33	Research establishments	10.7	10.7	—
34	General purpose transfers to local governments	303.5	—	—
35	Transfers to own enterprises	79.4	—	—
36	Debt charges	1,220.3	—	1,220.3
37	Other	—	—	—
38	Gross general expenditure	14,228.2	6,873.4	3,941.1

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Economic classification - Classification économique				
Transfers to - Transferts aux		Other expenditures - Autres dépenses	Dépenses générales brutes	No
Business - Entreprises	Other levels of government - Autres niveau d'administration publique			
millions of dollars - millions de dollars				
Québec				
-	2.9	0.2	L'Administration	1
-	5.2	-	Protection de la personne et de la propriété	2
-	108.6	36.9	Transports et communications	3
-	0.5	-	Santé	4
7.9	9.3	-	Bien-être social	5
-	2,186.6	-	Éducation	6
1.7	-	-	Ressources naturelles	7
126.6	34.8	-	Agriculture, commerce et industrie, et tourisme	8
-	52.5	-	Environnement	9
2.0	19.3	11.8	Récréation et culture	10
-	-	-	Travail et emploi et immigration	11
14.6	56.5	-	Logement	12
-	28.9	-	Contrôle et mise en valeur des régions et des localités	13
-	-	-	Établissements de recherche	14
-	502.6	-	Transferts à des fins générales aux administrations publiques	15
98.0	-	-	Transferts aux entreprises publiques	16
-	-	19.4	Service de la dette	17
-	-	-	Autres	18
250.8	3,007.7	68.3	Dépenses générales brutes	19
Ontario				
-	-	31.5	L'Administration	20
5.8	79.6	-	Protection de la personne et de la propriété	21
6.1	508.8	18.9	Transports et communications	22
-	71.4	-	Santé	23
43.0	144.5	-	Bien-être social	24
-	1,880.1	-	Éducation	25
0.7	28.7	-	Ressources naturelles	26
47.9	8.0	1.5	Agriculture, commerce et industrie, et tourisme	27
2.2	18.2	-	Environnement	28
0.9	21.8	-	Récréation et culture	29
-	-	-	Travail et emploi et immigration	30
47.8	35.9	-	Logement	31
-	27.7	-	Contrôle et mise en valeur des régions et des localités	32
-	-	-	Établissements de recherche	33
-	303.5	-	Transferts à des fins générales aux administrations publiques	34
79.4	-	-	Transferts aux entreprises publiques	35
-	-	-	Service de la dette	36
-	-	-	Autres	37
233.8	3,128.2	51.9	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1978 - Continued

No.	Gross general expenditure	Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
millions of dollars — millions de dollars				
Manitoba				
1	General government	69.7	69.5	0.2
2	Protection of persons and property	72.8	70.6	1.0
3	Transportation and communications	112.0	75.1	—
4	Health	487.6	481.8	5.8
5	Social welfare	320.1	80.6	185.8
6	Education	360.7	81.6	103.9
7	Natural resources	42.5	41.7	0.8
8	Agriculture, trade and industry, and tourism	65.4	41.2	15.2
9	Environment	9.6	7.5	—
10	Recreation and culture	30.8	18.3	11.9
11	Labour and employment, and immigration	1.1	1.1	—
12	Housing	1.0	1.0	—
13	Supervision and development of regions and localities	33.2	29.7	2.1
14	Research establishments	—	—	—
15	General purpose transfers to local governments	28.7	—	—
16	Transfers to own enterprises	23.9	—	—
17	Debt charges	135.6	—	135.6
18	Other	—	—	—
19	Gross general expenditure	1,795.3	999.7	462.3
Saskatchewan				
20	General government	114.0	102.2	10.6
21	Protection of persons and property	64.2	56.5	0.7
22	Transportation and communications	168.3	143.1	—
23	Health	407.5	383.3	0.3
24	Social welfare	209.0	51.1	157.4
25	Education	348.1	57.3	84.6
26	Natural resources	52.2	27.6	0.1
27	Agriculture, trade and industry, and tourism	111.4	40.3	55.8
28	Environment	12.7	12.5	—
29	Recreation and culture	17.0	7.2	5.8
30	Labour and employment, and immigration	1.4	1.4	—
31	Housing	46.1	—	—
32	Supervision and development of regions and localities	41.9	22.5	2.2
33	Research establishments	3.3	3.2	0.1
34	General purpose transfers to local governments	16.6	—	—
35	Transfers to own enterprises	20.9	—	—
36	Debt charges	72.8	—	72.8
37	Other	—	—	—
38	Gross general expenditure	1,707.4	908.2	390.4

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1978 -- suite

Economic classification — Classification économique			Dépenses générales brutes	No	
Transfers to — Transferts aux		Other expenditures — Autres dépenses			
Business — Entreprises	Other levels of government — Autres niveau d'administration publique				
millions of dollars — millions de dollars					
Manitoba					
—	—	—	—	L'Administration	1
—	1.3	—	—	Protection de la personne et de la propriété	2
—	36.9	—	—	Transports et communications	3
—	—	—	—	Santé	4
45.3	9.1	—	—	Bien-être social	5
—	175.2	—	—	Éducation	6
—	—	—	—	Ressources naturelles	7
8.7	0.2	—	—	Agriculture, commerce et industrie, et tourisme	8
—	2.0	—	—	Environnement	9
—	—	—	0.6	Récréation et culture	10
—	—	—	—	Travail et emploi et immigration	11
—	—	—	—	Logement	12
0.8	0.6	—	—	Contrôle et mise en valeur des régions et des localités	13
—	—	—	—	Établissements de recherche	14
—	28.7	—	—	Transferts à des fins générales aux administrations publiques	15
23.9	—	—	—	Transferts aux entreprises publiques	16
—	—	—	—	Service de la dette	17
—	—	—	—	Autres	18
78.7	254.0	—	0.6	Dépenses générales brutes	19
Saskatchewan					
—	—	—	1.2	L'Administration	20
0.2	6.8	—	—	Protection de la personne et de la propriété	21
—	25.1	—	—	Transports et communications	22
20.2	3.7	—	—	Santé	23
0.5	—	—	—	Bien-être social	24
—	206.0	—	0.1	Éducation	25
23.8	—	—	0.8	Ressources naturelles	26
13.7	0.1	—	1.5	Agriculture, commerce et industrie, et tourisme	27
0.1	0.1	—	—	Environnement	28
—	4.0	—	—	Récréation et culture	29
—	—	—	—	Travail et emploi et immigration	30
45.2	0.8	—	—	Logement	31
—	13.7	—	3.5	Contrôle et mise en valeur des régions et des localités	32
—	—	—	—	Établissements de recherche	33
—	16.6	—	—	Transferts à des fins générales aux administrations publiques	34
20.9	—	—	—	Transferts aux entreprises publiques	35
—	—	—	—	Service de la dette	36
—	—	—	—	Autres	37
124.6	277.0	—	7.1	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1978 - Continued

No.	Gross general expenditure	Total Table 2 - Total tableau 2	Economic classification Classification économique	
			Purchase of goods and services - Achats de biens et services	Transfers to - Transferts aux
				Persons Particuliers
millions of dollars - millions de dollars				
Alberta				
1	General government	311.0	206.8	51.5
2	Protection of persons and property	153.4	131.8	1.1
3	Transportation and communications	288.3	213.4	0.2
4	Health	938.5	912.3	2.5
5	Social welfare	445.3	133.0	293.7
6	Education	1,041.9	130.2	265.2
7	Natural resources	468.2	151.3	5.0
8	Agriculture, trade and industry, and tourism	157.1	72.4	32.8
9	Environment	30.9	23.0	0.4
10	Recreation and culture	112.1	37.6	10.3
11	Labour and employment, and immigration	11.7	11.5	-
12	Housing	16.6	1.7	-
13	Supervision and development of regions and localities	22.3	16.2	1.4
14	Research establishments	7.9	7.5	-
15	General purpose transfers to local governments	76.3	-	-
16	Transfers to own enterprises	28.1	-	-
17	Debt charges	178.4	-	178.4
18	Other	-	-	-
19	Gross general expenditure	4,288.0	2,048.8	842.5
British Columbia - Colombie-Britannique				
20	General government	173.1	168.3	2.8
21	Protection of persons and property	197.8	191.4	1.6
22	Transportation and communications	362.4	342.5	0.3
23	Health	1,202.1	1,179.7	4.7
24	Social welfare	756.8	162.7	533.3
25	Education	767.5	45.3	201.0
26	Natural resources	201.7	168.2	0.9
27	Agriculture, trade and industry, and tourism	90.8	32.5	52.5
28	Environment	22.6	7.0	-
29	Recreation and culture	64.6	31.2	19.5
30	Labour and employment, and immigration	6.7	6.4	0.1
31	Housing	167.7	7.7	15.1
32	Supervision and development of regions and localities	20.5	19.2	-
33	Research establishments	-	-	-
34	General purpose transfers to local governments	107.8	-	-
35	Transfers to own enterprises	25.0	-	-
36	Debt charges	99.2	-	99.2
37	Other	-	-	-
38	Gross general expenditure	4,266.3	2,363.1	931.0

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Economic classification Classification économique			Dépenses générales brutes	N°
Transfers to Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Alberta				
309.8		10.6	L'Administration	1
—	18.6	1.9	Protection de la personne et de la propriété	2
0.1	73.7	0.9	Transports et communications	3
—	23.1	0.5	Santé	4
6.0	11.7	0.9	Bien-être social	5
—	637.5	9.0	Éducation	6
309.8	0.1	2.1	Ressources naturelles	7
21.1	26.7	4.1	Agriculture, commerce et industrie, et tourisme	8
—	2.1	5.4	Environnement	9
—	49.2	14.9	Récréation et culture	10
—	—	0.2	Travail et emploi et immigration	11
14.9	—	—	Logement	12
—	4.6	0.1	Contrôle et mise en valeur des régions et des localités	13
—	—	0.4	Établissements de recherche	14
—	76.3	—	Transferts à des fins générales aux administrations publiques	15
28.1	—	—	Transferts aux entreprises publiques	16
—	—	—	Service de la dette	17
—	—	—	Autres	18
416.0	923.6	57.0	Dépenses générales brutes	19
British Columbia — Colombie-Britannique				
0.1	—	1.9	L'Administration	20
—	0.3	4.5	Protection de la personne et de la propriété	21
4.4	3.1	12.2	Transports et communications	22
—	13.3	4.3	Santé	23
16.3	41.8	2.8	Bien-être social	24
—	516.2	5.0	Éducation	25
31.4	—	1.1	Ressources naturelles	26
5.1	0.1	0.6	Agriculture, commerce et industrie, et tourisme	27
—	15.6	—	Environnement	28
—	7.5	5.5	Récréation et culture	29
—	—	0.2	Travail et emploi et immigration	30
144.7	—	0.1	Logement	31
—	1.3	—	Contrôle et mise en valeur des régions et des localités	32
—	—	—	Établissements de recherche	33
—	107.8	—	Transferts à des fins générales aux administrations publiques	34
25.0	—	—	Transferts aux entreprises publiques	35
—	—	—	Service de la dette	36
—	—	—	Autres	37
227.0	707.0	38.2	Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year
Ending March 31, 1978 - Continued

No.	Gross general expenditure	Total Table 2 — Total tableau 2	Economic classification — Classification économique	
			Purchase of goods and services — Achats de biens et services	Transfers to — Transferts aux
				Persons — Particuliers
		millions of dollars — millions de dollars		
		Yukon		
1	General government	7.6	7.0	—
2	Protection of persons and property	6.6	6.6	—
3	Transportation and communications	17.7	17.5	—
4	Health	10.0	9.8	0.2
5	Social welfare	7.7	5.4	2.3
6	Education	14.8	14.2	0.6
7	Natural resources	0.9	0.9	—
8	Agriculture, trade and industry, and tourism	1.0	1.0	—
9	Environment	3.7	3.7	—
10	Recreation and culture	2.0	1.7	0.2
11	Labour and employment, and immigration	—	—	—
12	Housing	3.4	2.0	—
13	Supervision and development of regions and localities	6.6	4.9	—
14	Research establishments	—	—	—
15	General purpose transfers to local governments	—	—	—
16	Transfers to own enterprises	—	—	—
17	Debt charges	0.8	—	0.8
18	Other	—	—	—
19	Gross general expenditure	82.8	74.7	4.1
		Northwest Territories — Territoires du Nord-Ouest		
20	General government	66.7	66.5	0.2
21	Protection of persons and property	11.1	10.9	0.2
22	Transportation and communications	9.7	9.6	—
23	Health	28.5	27.7	0.8
24	Social welfare	12.1	6.1	6.0
25	Education	43.3	36.4	—
26	Natural resources	3.5	2.7	0.7
27	Agriculture, trade and industry, and tourism	14.6	12.7	1.7
28	Environment	9.1	9.1	—
29	Recreation and culture	5.1	4.6	0.5
30	Labour and employment, and immigration	—	—	—
31	Housing	18.7	18.7	—
32	Supervision and development of regions and localities	16.2	8.1	—
33	Research establishments	—	—	—
34	General purpose transfers to local governments	—	—	—
35	Transfers to own enterprises	—	—	—
36	Debt charges	1.6	—	1.6
37	Other	—	—	—
38	Gross general expenditure	240.2	213.1	11.7

TABEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1978 - suite

Economic classification - Classification économique			Dépenses générales brutes	No
Transfers to - Transferts aux		Other expenditures - Autres dépenses		
Business - Entreprises	Other levels of government - Autres niveau d'administration publique			
millions of dollars - millions de dollars				
Yukon				
0.6	-	-	L'Administration	1
			- Protection de la personne et de la propriété	2
-	0.2	-	- Transports et communications	3
.	-	-	- Santé	4
-	-	-	- Bien-être social	5
-	-	-	- Éducation	6
-	-	-	- Ressources naturelles	7
-	-	-	- Agriculture, commerce et industrie, et tourisme	8
-	-	-	- Environnement	9
-	0.1	-	- Récréation et culture	10
.	-	-	- Travail et emploi et immigration	11
1.4	-	-	- Logement	12
-	1.7	-	- Contrôle et mise en valeur des régions et des localités	13
-	-	-	- Établissements de recherche	14
-	-	-	- Transferts à des fins générales aux administrations publiques	15
-	-	-	- Transferts aux entreprises publiques	16
-	-	-	- Service de la dette	17
-	-	-	- Autres	18
2.0	2.0	-	- Dépenses générales brutes	19
Northwest Territories - Territoires du Nord-Ouest				
-	-	-	L'Administration	20
-	-	-	- Protection de la personne et de la propriété	21
-	0.1	-	- Transports et communications	22
-	-	-	- Santé	23
-	-	-	- Bien-être social	24
-	6.6	0.3	Éducation	25
-	-	0.2	Ressources naturelles	26
0.1	-	-	- Agriculture, commerce et industrie, et tourisme	27
-	-	-	- Environnement	28
-	-	-	- Récréation et culture	29
-	-	-	- Travail et emploi et immigration	30
-	-	-	- Logement	31
-	8.1	-	- Contrôle et mise en valeur des régions et des localités	32
-	-	-	- Établissements de recherche	33
-	-	-	- Transferts à des fins générales aux administrations publiques	34
-	-	-	- Transferts aux entreprises publiques	35
-	-	-	- Service de la dette	36
-	-	-	- Autres	37
0.1	14.8	0.5	- Dépenses générales brutes	38

TABLE 6. Economic Classification of Estimated Gross General Expenditure, by Province for Fiscal Year Ending March 31, 1978 - Concluded

No.	Gross general expenditure	Total Table 2 - Total tableau 2	Economic classification - Classification économique	
			Purchase of goods and services - Achats de biens et services	Transfers to - Transferts aux Persons - Particuliers
			millions of dollars - millions de dollars	
			Canada	
1	General government	2,142.7	1,760.2	290.0
2	Protection of persons and property	1,655.8	1,471.9	57.8
3	Transportation and communications	3,366.4	2,488.3	7.6
4	Health	10,778.3	10,386.1(1)	252.0
5	Social welfare	6,469.7	1,078.3	5,013.7
6	Education	10,421.2	1,796.5	2,773.0
7	Natural resources	1,273.9	850.1	9.8
8	Agriculture, trade and industry, and tourism	1,181.1	664.6	185.1
9	Environment	463.8	349.3	1.2
10	Recreation and culture	659.4	326.2	190.7
11	Labour and employment, and immigration	80.7	79.3	0.9
12	Housing	458.7	71.7	16.3
13	Supervision and development of regions and localities	442.6	307.4	6.9
14	Research establishments	26.8	26.1	0.1
15	General purpose transfers to local governments	1,144.1	-	-
16	Transfers to own enterprises	294.8	-	-
17	Debt charges	1,737.0	4.5	1,111.9
18	Other	-	-	-
19	Gross general expenditure	43,597.0	21,660.3	11,516.2

(1) Includes transfers to hospitals, which the national accounts series treat as transfers to other levels of government: Nfld. 135.2, P.E.I. 25.1, N.S. 202.8, N.B. 143.4, Que. 1,848.9, Ont. 2,201.2, Man. 316.8, Sask. 250.5, Alta. 528.4, B.C. 611.1, Yuk. 5.1, N.W.T. 13.7, Can. 6,282.3.

TABLEAU 6. Classification économique des dépenses prévisionnelles générales brutes, par province; pour l'année financière se terminant le 31 mars 1978 - fin

Economic classification — Classification économique			Dépenses générales brutes	NO
Transfers to — Transferts aux		Other expenditures — Autres dépenses		
Business — Entreprises	Other levels of government — Autres niveau d'administration publique			
millions of dollars — millions de dollars				
Canada				
39.7	3.0	32.7	L'Administration	1
6.1	113.4	6.9	Protection de la personne et de la propriété	2
13.9	769.5	87.0	Transports et communications	3
20.2	115.0	4.8	Santé	4
130.1	244.0	3.7	Bien-être social	5
—	5,837.4	14.4	Éducation	6
377.4	29.1	7.5	Ressources naturelles	7
251.7	69.9	9.6	Agriculture, commerce et industrie, et tourisme	8
2.3	105.7	3.4	Environnement	9
3.2	105.5	33.9	Récréation et culture	10
—	—	0.4	Travail et emploi et immigration	11
277.2	93.2	0.1	Logement	12
3.4	121.2	3.6	Contrôle et mise en valeur des régions et des localités	13
—	28.7	0.4	Établissements de recherche	14
—	1,115.4	—	Transferts à des fins générales aux administrations publiques	15
294.9	—	—	Transferts aux entreprises publiques	16
—	—	21.6	Service de la dette	17
—	—	—	Autres	18
1,417.2	8,751.2	252.0	Dépenses générales brutes	19

(1) Comprend les transferts aux hôpitaux qui pour les fins de la série des comptes nationaux sont des transferts aux autres niveaux de gouvernement:
T.-N. 135.2, I.-P.-É. 25.1, N.-É. 202.8, N.-B. 143.4, Qué. 1,848.9, Ont. 2,201.2, Man. 316.8, Sask. 250.5, Alb. 528.4, C.-B. 611.1, Yuk. 5.1,
T.N.-O. 13.7, Can. 6,282.3.

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars

Newfoundland - Terre-Neuve

	1974	1975	1976	1977 ^T	1978 ^P
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers ...	46.6	59.9	90.7	107.8	129.2
Corporation income taxes — Impôts sur le revenu des corporations	16.3	21.5	14.8	26.7	23.0
General sales taxes — Taxes générales de vente	71.9	96.6	122.5	140.0	157.7
Motor fuel taxes — Taxes sur les carburants	30.5	33.0	34.3	37.7	39.5
Health insurance premiums — Primes de services de santé	—	—	—	—	—
Social insurance levies — Cotisations à divers régimes d'assurance sociale	6.4	7.9	9.4	11.0	12.5
Other provincial taxes — Autres impôts provinciaux	14.0	17.0	17.5	20.0	25.9
Natural resource revenue — Revenu tirés des ressources naturelles	4.7	6.4	9.8	13.3	14.8
Privileges, licences and permits — Privilèges, droits et permis	17.8	20.7	24.4	26.3	29.6
Liquor board profits — Bénéfices des régies des alcools	14.0	14.3	15.0	17.0	17.7
Non-tax revenue from own sources — Revenus non fiscaux de sources propres	52.4	58.9	72.1	73.1	85.4
General purpose transfers from other levels of government — Transferts à des fins générales d'autres niveaux de gouvernement	168.5	199.3	224.2	257.2	286.9
Specific purpose transfers from other levels of government — Transferts à des fins spécifiques d'autres niveaux de gouvernement	118.4	164.3	175.8	201.0	215.8
Gross general revenue — Revenus généraux bruts	561.4	699.9	810.6	931.1	1,038.0
<u>Expenditure by function — Dépenses par fonction</u>					
General government — L'Administration	24.9	32.0	34.9	33.5	37.4
Protection of persons and property — Protection de la personne et de la propriété	15.4	19.8	25.9	31.5	38.3
Transportation and communications — Transports et communications	67.2	83.4	112.5	109.3	114.2
Health — Santé	129.2	160.3	188.8	196.1	212.0
Social welfare — Bien-être social	62.7	74.9	89.8	103.0	115.2
Education — Éducation	156.6	194.5	240.6	264.8	286.6
Natural resources — Ressources naturelles	17.2	35.1	40.0	33.0	49.2
Agriculture, trade and industry, and tourism — Agriculture, commerce et industrie, et tourisme	27.1	28.6	26.6	37.0	36.6
Housing — Logement	1.7	0.8	2.2	0.6	0.7
Debt charges — Service de la dette	69.5	85.3	105.9	123.2	143.1
General purpose transfers to local governments — Transferts à des fins générales aux administrations publiques locales	3.8	5.7	7.4	9.1	9.6
All other expenditures — Toutes autres dépenses	42.0	71.3	110.8	72.2	82.7
Gross general expenditure — Dépenses générales brutes	617.4	791.7	985.4	1,013.3	1,125.6
Gross general revenue less gross general expenditure — Revenus généraux bruts moins dépenses générales brutes	— 56.0	— 91.8	— 174.8	— 82.2	— 87.6

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Prince Edward Island - Île-du-Prince-Édouard

	1974	1975	1976	1977 ^E	1978 ^D
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	9.1	11.3	16.2	17.6	21.5
Corporation income taxes - Impôts sur le revenu des corporations	1.9	3.0	2.3	3.5	3.1
General sales taxes - Taxes générales de vente	15.2	15.8	18.2	19.8	21.8
Motor fuel taxes - Taxes sur les carburants	7.6	8.0	8.3	8.2	8.2
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Cotisations à divers régimes d'assurance sociale	0.9	1.2	1.6	2.1	2.5
Other provincial taxes - Autres impôts provinciaux	9.1	8.9	10.9	13.0	14.2
Natural resource revenue - Revenu tirés des ressources naturelles	0.3	0.4	0.5	0.4	0.4
Privileges, licences and permits - Privilèges, droits et permis	2.3	2.6	2.8	2.6	2.7
Liquor board profits - Bénéfices des régies des alcools	3.8	4.0	5.5	5.9	6.6
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	16.8	18.3	21.6	18.0	22.3
General purpose transfers from other levels of government - Transferts à des fins générales d'autres niveaux de gouvernement	36.1	46.9	52.8	64.9	67.3
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouvernement	36.3	40.3	53.9	58.0	66.2
Gross general revenue - Revenus généraux bruts	139.5	160.7	194.7	214.0	236.8
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	10.0	12.4	14.6	22.1	30.9
Protection of persons and property - Protection de la personne et de la propriété	2.6	3.3	4.4	5.2	7.7
Transportation and communications - Transports et communications	17.8	16.9	20.7	21.5	23.0
Health - Santé	23.4	28.2	34.6	40.5	44.8
Social welfare - Bien-être social	12.6	19.0	21.3	21.6	23.9
Education - Éducation	37.7	42.9	52.8	56.2	63.5
Natural resources - Ressources naturelles	3.3	2.3	2.6	2.1	2.3
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	9.0	16.5	16.6	16.9	25.1
Housing - Logement	7.2	6.3	3.8	2.5	3.2
Debt charges - Service de la dette	9.5	11.6	12.7	14.2	16.8
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	0.6	0.9	1.7	1.6	1.8
All other expenditures - Toutes autres dépenses	5.3	5.5	19.3	12.2	13.0
Gross general expenditure - Dépenses générales brutes	139.0	165.9	205.2	216.6	256.0
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	0.5	- 5.2	- 10.6	- 2.6	- 19.2

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Nova Scotia - Nouvelle-Écosse

	1974	1975	1976	1977 ^r	1978 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	101.4	122.6	153.4	176.4	213.4
Corporation income taxes - Impôts sur le revenu des corporations	20.4	30.6	18.2	49.7	37.4
General sales taxes - Taxes générales de vente	93.2 ^r	103.0	114.7	142.1	155.9
Motor fuel taxes - Taxes sur les carburants	51.1	53.8	56.3	58.5	60.4
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Cotisations à divers régimes d'assurance sociale	10.3	11.8	16.0	17.0	19.9
Other provincial taxes - Autres impôts provinciaux	21.4 ^r	18.7	18.8	21.6	23.1
Natural resource revenue - Revenu tirés des ressources naturelles	3.2	3.7	3.8	5.5	5.7
Privileges, licences and permits - Privilèges, droits et permis	19.1	20.1	22.1	24.0	26.0
Liquor board profits - Bénéfices des régies des alcools	36.6	38.1	46.0	48.3	55.7
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	79.5	93.5	105.5	99.7	112.5
General purpose transfers from other levels of government - Transferts à des fins générales d'autres niveaux de gouvernement	191.8	236.2	299.9	318.9	358.2
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouvernement	150.9	171.4	205.6	239.0	244.1
Gross general revenue - Revenus généraux bruts	779.0	903.5	1,060.4	1,200.7	1,312.3
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	30.2	41.3	43.3	54.8	65.7
Protection of persons and property - Protection de la personne et de la propriété	21.2	25.2	39.7	33.0	37.4
Transportation and communications - Transports et communications	89.7	97.7	114.2	110.5	121.3
Health - Santé	182.0	228.2	277.6	313.9	329.4
Social welfare - Bien-être social	72.6	91.6	100.3	113.3	133.4
Education - Éducation	188.1	224.5	263.1	305.9	326.5
Natural resources - Ressources naturelles	17.1	18.6	43.6	22.1	35.9
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	22.6	29.3	38.2	50.1	88.4
Housing - Logement	10.9	5.7	13.6	14.1	16.0
Debt charges - Service de la dette	77.5	81.6	93.9	92.9	110.6
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	24.0	8.1	18.9	49.3	53.4
All other expenditures - Toutes autres dépenses	49.2	60.0	71.0	82.5	75.0
Gross general expenditure - Dépenses générales brutes	785.2	911.7	1,117.5	1,242.4	1,393.1
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	- 6.2	- 8.2	- 57.1	- 41.7	- 80.3

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

New Brunswick - Nouveau-Brunswick

	1974	1975	1976	1977 ^F	1978 ^P
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	80.0	91.0	127.3	150.1	171.7
Corporation income taxes - Impôts sur le revenu des corporations	14.3	25.3	22.9	30.9	31.6
General sales taxes - Taxes générales de vente	84.7	90.2	108.1	118.5	136.3
Motor fuel taxes - Taxes sur les carburants	42.2	45.3	47.4	50.5	54.7
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Cotisations à divers régimes d'assurance sociale	10.4	13.1	16.0	19.0	22.0
Other provincial taxes - Autres impôts provinciaux	50.3	60.0	54.9	60.4	83.3
Natural resource revenue - Revenu tirés des ressources naturelles	7.4	10.4	9.4	11.1	10.1
Privileges, licences and permits - Privilèges, droits et permis	15.3	16.7	18.8	19.7	22.3
Liquor board profits - Bénéfices des régies des alcools	23.2	27.2	34.2	35.0	39.4
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	48.2	51.9	56.6	54.8	67.1
General purpose transfers from other levels of government - Transferts à fins générales d'autres niveaux de gouvernement ..	153.2	191.0	224.8	238.0	250.9
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouverne- ment	150.2	171.5	222.9	246.8	246.6
Gross general revenue - Revenus généraux bruts	679.3	793.5	943.3	1,034.8	1,136.0
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	35.6	39.8	35.5	48.0	64.4
Protection of persons and property - Protection de la personne et de la propriété	20.2	20.1	32.2	30.2	31.7
Transportation and communications - Transports et communications	83.7	119.1	116.2	128.1	146.1
Health - Santé	154.3	169.6	203.3	230.3	252.8
Social welfare - Bien-être social	66.2	100.1	136.6	143.0	161.8
Education - Éducation	181.8	219.4	282.1	307.1	336.7
Natural resources - Ressources naturelles	14.3	14.0	28.5	30.3	37.7
Agriculture, trade and industry, and tourism - Agriculture, com- merce et industrie, et tourisme	19.0	23.7	44.5	39.8	43.6
Housing - Logement	-	-	4.9	-	-
Debt charges - Service de la dette	44.4	52.9	62.9	50.0	63.1
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	23.1	32.3	34.6	37.4	43.8
All other expenditures - Toutes autres dépenses	30.4	52.4	39.6	51.4	49.7
Gross general expenditure - Dépenses générales brutes	673.1	843.3	1,021.0	1,095.6	1,231.4
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	6.3	- 49.8	- 77.7	- 60.8	- 95.4

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLÉAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Québec

	1974	1975	1976	1977 ^r	1978 ^p
	millions of dollars - milliers de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	1,778.1	2,367.2	2,628.0	3,259.1	4,148.9
Corporation income taxes - Impôts sur le revenu des corporations	296.2	422.0	468.9	503.0	580.0
General sales taxes - Taxes générales de vente	860.6	1,049.9	1,203.6	1,365.0	1,550.0
Motor fuel taxes - Taxes sur les carburants	383.2	395.2	421.7	430.0	450.0
Health insurance premiums - Primes de services de santé	-	-	-	-	-
Social insurance levies - Cotisations à divers régimes d'assurance sociale	142.4	185.0	234.2	284.0	335.0
Other provincial taxes - Autres impôts provinciaux	815.1	902.4	1,056.4	1,404.1	1,612.5
Natural resource revenue - Revenu tirés des ressources naturelles	64.0	69.1	107.0	84.3	128.4
Privileges, licences and permits - Privilèges, droits et permis	191.5	178.6	267.2	260.3	320.6
Liquor board profits - Bénéfices des régies des alcools	119.0	137.9	155.0	165.0	180.0
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	562.3	697.3	780.0	902.3	980.4
General purpose transfers from other levels of government - Transferts à des fins générales d'autres niveaux de gouvernement	576.6 ^r	851.2	1,132.5	1,300.3	1,288.3
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouvernement	764.6	982.3	1,039.4	1,157.4	1,552.5
Gross general revenue - Revenus généraux bruts	6,553.7	8,238.2	9,494.0	11,114.8	13,126.6
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	282.1	424.6	471.5	559.0	614.2
Protection of persons and property - Protection de la personne et de la propriété	217.1	295.3	345.7	402.3	424.0
Transportation and communications - Transports et communications	617.9	737.8	874.5	919.5	917.0
Health - Santé	1,632.3	1,957.6	2,404.5	2,742.5	2,978.4
Social welfare - Bien-être social	978.5	1,206.2	1,524.1	1,939.9	2,187.5
Education - Éducation	1,562.0	2,029.4	2,461.9	3,285.3	3,595.2
Natural resources - Ressources naturelles	103.5	137.5	168.1	148.9	175.5
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	145.8	208.8	274.1	317.2	367.6
Housing - Logement	37.2	25.3	41.5	76.7	79.9
Debt charges - Service de la dette	333.1	364.3	468.5	580.9	694.6
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	216.0	280.1	323.9	488.8	502.6
All other expenditures - Toutes autres dépenses	218.4	299.7	418.2	395.4	446.2
Gross general expenditure - Dépenses générales brutes	6,344.0	7,966.7	9,776.6	11,856.4	12,982.7
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	209.7	271.5	- 282.6	- 741.6	143.9

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Ontario

	1974	1975	1976	1977 ^F	1978 ^P
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers ...	1,417.5	1,750.8	1,962.5	2,264.3	2,974.0
Corporation income taxes — Impôts sur le revenu des corporations	528.5	742.3	970.4	833.8	989.8
General sales taxes — Taxes générales de vente	1,314.8	1,568.8	1,334.2	1,822.0	2,058.0
Motor fuel taxes — Taxes sur les carburants	547.2	571.6	578.0	596.0	629.0
Health insurance premiums — Primes de services de santé	530.1	548.1	572.5	790.0	815.0
Social insurance levies — Cotisations à divers régimes d'assurance sociale	207.3	283.0	354.8	428.8	502.8
Other provincial taxes — Autres impôts provinciaux	377.3	411.5	433.4	511.9	658.9
Natural resource revenue — Revenu tirés des ressources naturelles	96.6	210.6	127.2	114.2	189.1
Privileges, licences and permits — Privilèges, droits et permis	288.4	304.8	354.6	466.6	559.5
Liquor board profits — Bénéfices des régies des alcools	206.7	228.6	257.5	210.8	228.7
Non-tax revenue from own sources — Revenus non fiscaux de sources propres	664.1	782.3	947.7	1,121.6	1,241.1
General purpose transfers from other levels of government — Transferts à des fins générales d'autres niveaux de gouvernement	20.5	70.6	272.5	392.4	125.3
Specific purpose transfers from other levels of government — Transferts à des fins spécifiques d'autres niveaux de gouvernement	1,195.7	1,452.1	1,856.3	2,132.2	1,979.1
Gross general revenue — Revenus généraux bruts	7,394.7	8,925.1	10,021.6	11,684.6	12,950.3
<u>Expenditure by function — Dépenses par fonction</u>					
General government — L'Administration	346.6	738.5	545.3	578.3	588.0
Protection of persons and property — Protection de la personne et de la propriété	292.4	393.2	423.7	550.1	610.9
Transportation and communications — Transports et communications	662.3	765.9	754.1	987.7	1,086.4
Health — Santé	2,195.8	2,677.1	3,144.3	3,560.4	3,886.6
Social welfare — Bien-être social	834.5	1,169.9	1,556.0	1,930.4	2,096.3
Education — Éducation	2,062.0	2,256.5	2,667.3	2,978.0	3,236.4
Natural resources — Ressources naturelles	84.0	107.8	136.9	201.5	204.2
Agriculture, trade and industry, and tourism — Agriculture, commerce et industrie, et tourisme	105.0	120.9	163.5	176.0	179.5
Housing — Logement	33.5	29.1	181.0	95.4	105.5
Debt charges — Service de la dette	590.3	693.2	860.4	1,032.1	1,220.3
General purpose transfers to local governments — Transferts à des fins générales aux administrations publiques locales	209.8	264.1	355.4	305.7	303.5
All other expenditures — Toutes autres dépenses	300.0	438.8	673.4	645.5	710.5
Gross general expenditure — Dépenses générales brutes	7,716.2	9,655.1	11,461.2	13,041.1	14,228.1
Gross general revenue less gross general expenditure — Revenus généraux bruts moins dépenses générales brutes	— 321.5	— 730.0	— 1,439.7	— 1,356.5	— 1,277.8

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Manitoba

	1974	1975	1976	1977 ^F	1978 ^P
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers ...	159.9	203.9	257.2	297.1	343.7
Corporation income taxes — Impôts sur le revenu des corporations	48.1	77.2	60.2	111.9	82.0
General sales taxes — Taxes générales de vente	117.8	142.6	162.0	182.3	200.6
Motor fuel taxes — Taxes sur les carburants	56.7	55.6	63.7	71.7	75.1
Health insurance premiums — Primes de services de santé	11.2	—	—	—	—
Social insurance levies — Cotisations à divers régimes d'assurance sociale	15.6	18.8	24.4	29.3	34.0
Other provincial taxes — Autres impôts provinciaux	34.4	38.0	44.9	59.7	68.8
Natural resource revenue — Revenu tirés des ressources naturelles	27.6	36.8	24.8	26.8	40.5
Privileges, licences and permits — Privilèges, droits et permis	24.8	26.6	27.7	33.3	34.4
Liquor board profits — Bénéfices des régies des alcools	35.8	41.3	47.0	60.0	60.9
Non-tax revenue from own sources — Revenus non fiscaux de sources propres	98.4	111.8	135.1	138.2	172.0
General purpose transfers from other levels of government — Transferts à des fins générales d'autres niveaux de gouvernement	130.5	156.6	181.0	217.0	217.8
Specific purpose transfers from other levels of government — Transferts à des fins spécifiques d'autres niveaux de gouvernement	193.0	209.2	304.8	311.0	296.9
Gross general revenue — Revenus généraux bruts	953.7	1,118.4	1,332.8	1,538.3	1,626.7
<u>Expenditure by function — Dépenses par fonction</u>					
General government — L'Administration	35.9	50.1	75.2	70.3	69.7
Protection of persons and property — Protection de la personne et de la propriété	33.6	53.9	48.2	72.6	72.8
Transportation and communications — Transports et communications	82.9	85.2	96.5	103.6	112.0
Health — Santé	247.8	307.5	366.1	450.6	487.6
Social welfare — Bien-être social	136.0	149.9	216.6	256.4	320.7
Education — Éducation	234.4	258.4	306.9	316.0	360.7
Natural resources — Ressources naturelles	24.5	29.0	22.2	43.3	42.5
Agriculture, trade and industry, and tourism — Agriculture, commerce et industrie, et tourisme	29.9	42.7	70.9	71.9	65.4
Housing — Logement	—	—	0.5	—	1.0
Debt charges — Service de la dette	55.6	80.1	96.3	99.8	135.7
General purpose transfers to local governments — Transferts à des fins générales aux administrations publiques locales	19.0	25.8	13.4	24.0	28.7
All other expenditures — Toutes autres dépenses	47.4	71.3	99.8	95.6	98.5
Gross general expenditure — Dépenses générales brutes	947.0	1,153.8	1,412.5	1,604.1	1,795.3
Gross general revenue less gross general expenditure — Revenus généraux bruts moins dépenses générales brutes	6.7	— 35.4	— 79.8	— 65.8	— 168.6

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Saskatchewan

	1974	1975	1976	1977 ^x	1978 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	107.0	157.6	204.7	234.5	320.5
Corporation income taxes - Impôts sur le revenu des corporations	27.0	47.0	61.4	91.5	58.7
General sales taxes - Taxes générales de vente	94.2	122.8	150.0	171.9	190.0
Motor fuel taxes - Taxes sur les carburants	60.2	47.0	46.1	60.4	82.9
Health insurance premiums - Primes de services de santé	6.9	—	—	—	—
Social insurance levies - Cotisations à divers régimes d'assurance sociale	12.8	18.6	32.5	37.5	43.1
Other provincial taxes - Autres impôts provinciaux	22.1	33.9	40.6	53.8	48.7
Natural resource revenue - Revenu tirés des ressources naturelles	66.5	292.8	316.3	318.7	371.1
Privileges, licences and permits - Privilèges, droits et permis	19.4	21.4	23.8	24.3	38.7
Liquor board profits - Bénéfices des régies des alcools	19.3	40.0	52.9	58.3	66.9
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	122.6	133.7	170.9	179.6	210.3
General purpose transfers from other levels of government - Transferts à des fins générales d'autres niveaux de gouvernement	181.3	168.5	111.1	58.4	- 68.8
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouvernement	157.0	184.7	232.6	307.9	267.6
Gross general revenue - Revenus généraux bruts	896.4	1,268.3	1,443.0	1,596.8	1,629.7
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	48.6	66.8	89.5	100.0	114.0
Protection of persons and property - Protection de la personne et de la propriété	26.3	42.5	50.3	59.0	64.2
Transportation and communications - Transports et communications	88.9	119.2	135.6	146.5	168.3
Health - Santé	206.7	229.7	285.5	338.4	407.5
Social welfare - Bien-être social	95.6	132.7	168.7	187.2	209.0
Education - Éducation	176.0	213.9	264.7	320.4	348.1
Natural resources - Ressources naturelles	13.8	20.6	40.6	52.8	52.2
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	35.9	104.6	96.2	149.6	111.4
Housing - Logement	32.7	34.3	41.6	43.3	46.1
Debt charges - Service de la dette	47.2	51.2	63.0	55.9	72.8
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	—	6.1	12.3	14.6	16.6
All other expenditures - Toutes autres dépenses	29.4	55.9	74.3	83.5	97.2
Gross general expenditure - Dépenses générales brutes	801.1	1,077.5	1,322.3	1,551.2	1,707.4
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	95.3	190.8	120.8	45.6	- 77.7

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Alberta

	1974	1975	1976	1977 ^r	1978 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	281.7	347.4	352.0	452.7	538.7
Corporation income taxes - Impôts sur le revenu des corporations	114.8	275.6	269.6	384.5	233.4
General sales taxes - Taxes générales de vente	-	-	-	-	-
Motor fuel taxes - Taxes sur les carburants	102.6	80.3	83.5	88.0	92.1
Health insurance premiums - Primes de services de santé	56.1	59.6	64.7	71.7	84.7
Social insurance levies - Cotisations à divers régimes d'assurance sociale	33.4	45.7	63.3	80.0	97.0
Other provincial taxes - Autres impôts provinciaux	29.4	35.4	50.5	50.6	53.0
Natural resource revenue - Revenu tirés des ressources naturelles	609.6	1,406.9	1,784.9	2,220.7	2,626.8
Privileges, licences and permits - Privilèges, droits et permis	44.2	47.8	53.5	54.6	58.9
Liquor board profits - Bénéfices des régies des alcools	79.0	89.8	103.0	114.2	124.7
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	246.9	282.8	387.8	469.3	531.8
General purpose transfers from other levels of government - Transferts à des fins générales d'autres niveaux de gouvernement	79.3	214.0	63.8	110.3	53.8
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouvernement	311.0	338.0	436.8	497.0	508.7
Gross general revenue - Revenus généraux bruts	1,988.1	3,223.0	3,713.4	4,593.6	5,003.6
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	91.6	142.8	237.3	241.1	311.0
Protection of persons and property - Protection de la personne et de la propriété	55.3	95.1	116.2	132.9	153.4
Transportation and communications - Transports et communications	126.7	226.4	292.7	272.0	288.3
Health - Santé	447.3	546.0	727.1	802.5	938.5
Social welfare - Bien-être social	217.6	305.8	304.4	383.1	445.3
Education - Éducation	453.0	574.7	736.0	831.0	1,041.9
Natural resources - Ressources naturelles	54.8	81.9	135.2	523.5	468.2
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	57.4	124.7	122.1	169.0	157.1
Housing - Logement	6.0	-	1.6	19.2	16.6
Debt charges - Service de la dette	98.6	115.3	128.4	146.9	178.4
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	51.8	44.6	52.4	64.3	76.3
All other expenditures - Toutes autres dépenses	82.7	106.0	151.4	158.4	213.0
Gross general expenditure - Dépenses générales brutes	1,742.6	2,363.4	3,004.7	3,743.9	4,288.0
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	254.4	859.6	708.6	849.7	715.6

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLÉAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

British Columbia - Colombie-Britannique

	1974	1975	1976	1977 ^x	1978 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	409.0	503.9	636.7	733.0	945.6
Corporation income taxes - Impôts sur le revenu des corporations	135.3 ^x	243.0	202.3	245.2	252.6
General sales taxes - Taxes générales de vente	345.6	405.8	450.6	721.4	751.8
Motor fuel taxes - Taxes sur les carburants	132.1	147.8	172.3	191.6	191.6
Health insurance premiums - Primes de services de santé	84.6	89.2	93.0	140.0	155.0
Social insurance levies - Cotisations à divers régimes d'assurance sociale	68.0	89.3	109.4	129.0	148.0
Other provincial taxes - Autres impôts provinciaux	89.7 ^x	118.1	138.6	165.5	157.5
Natural resource revenue - Revenu tirés des ressources naturelles	357.3	339.0	219.0	212.4	210.0
Privileges, licences and permits - Privilèges, droits et permis	58.6	64.1	54.9	67.6	63.4
Liquor board profits - Bénéfices des régies des alcools	105.7	119.1	147.4	152.5	167.3
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	216.0	302.8	484.2	470.2	460.6
General purpose transfers from other levels of government - Transferts à des fins générales d'autres niveaux de gouvernement	8.9	35.6	46.2	128.8	37.4
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouvernement	342.4	472.6	570.3	652.3	655.8
Gross general revenue - Revenus généraux bruts	2,353.2	2,930.2	3,325.0	4,009.5	4,196.6
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	129.8	206.2	252.0	247.2	173.1
Protection of persons and property - Protection de la personne et de la propriété	67.2	122.2	128.5	165.0	197.8
Transportation and communications - Transports et communications	238.8	346.3	392.2	316.2	362.4
Health - Santé	560.4	732.9	954.6	1,072.7	1,202.1
Social welfare - Bien-être social	316.1	472.8	594.0	717.5	756.8
Education - Éducation	406.7	517.1	661.5	689.7	767.5
Natural resources - Ressources naturelles	89.6	111.9	132.1	230.7	201.7
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	33.1	72.7	81.9	73.5	90.8
Housing - Logement	100.7	125.2	115.1	156.0	167.7
Debt charges - Service de la dette	40.6	47.4	58.1	110.8	99.2
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	60.0	63.9	72.9	98.2	107.8
All other expenditures - Toutes autres dépenses	70.8	94.9	342.4	122.1	139.4
Gross general expenditure - Dépenses générales brutes	2,113.6	2,913.4	3,785.4	3,999.6	4,266.3
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	239.6	16.8	- 460.5	9.9	- 69.7

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABLERAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Yukon

	1974	1975	1976	1977 ^x	1978 ^p
	millions of dollars - millions de dollars				
<u>Revenue by source - Revenus par source</u>					
Personal income taxes - Impôts sur le revenu des particuliers ...	-	-	-	-	-
Corporation income taxes - Impôts sur le revenu des corporations	-	-	-	-	-
General sales taxes - Taxes générales de vente	-	-	-	-	-
Motor fuel taxes - Taxes sur les carburants	2.9	3.4	3.5	3.6	3.2
Health insurance premiums - Primes de services de santé	1.0	0.8	0.9	0.8	0.8
Social insurance levies - Cotisations à divers régimes d'assurance sociale	-	-	2.1	2.5	2.8
Other provincial taxes - Autres impôts provinciaux	1.8	2.3	2.9	3.7	3.9
Natural resource revenue - Revenu tirés des ressources naturelles	0.2	0.2	0.2	0.3	0.3
Privileges, licences and permits - Privilèges, droits et permis	0.9	1.6	1.9	1.7	1.4
Liquor board profits - Bénéfices des régies des alcools	2.2	1.8	2.7	2.9	2.6
Non-tax revenue from own sources - Revenus non fiscaux de sources propres	3.2	3.2	4.2	3.2	3.9
General purpose transfers from other levels of government - Transferts à des fins générales d'autres niveaux de gouvernement	11.7	11.4	14.2	20.7	30.0
Specific purpose transfers from other levels of government - Transferts à des fins spécifiques d'autres niveaux de gouvernement	17.0	20.5	31.4	32.4	34.0
Gross general revenue - Revenus généraux bruts	41.0	45.1	64.0	71.8	82.9
<u>Expenditure by function - Dépenses par fonction</u>					
General government - L'Administration	4.9	9.5	15.3	5.7	7.6
Protection of persons and property - Protection de la personne et de la propriété	2.8	3.2	3.4	5.5	6.6
Transportation and communications - Transports et communications	13.3	14.3	14.6	14.2	17.7
Health - Santé	4.0	4.5	6.0	8.3	10.0
Social welfare - Bien-être social	2.3	3.3	6.1	6.8	7.7
Education - Éducation	9.4	10.5	13.7	12.4	14.7
Natural resources - Ressources naturelles	0.3	0.4	0.5	0.8	0.9
Agriculture, trade and industry, and tourism - Agriculture, commerce et industrie, et tourisme	0.2	0.4	0.9	0.8	1.0
Housing - Logement	1.3	2.5	-	3.0	3.4
Debt charges - Service de la dette	2.4	2.7	1.5	0.6	0.8
General purpose transfers to local governments - Transferts à des fins générales aux administrations publiques locales	-	-	-	-	-
All other expenditures - Toutes autres dépenses	3.4	4.9	5.3	7.3	12.4
Gross general expenditure - Dépenses générales brutes	44.3	56.2	67.5	65.4	82.8
Gross general revenue less gross general expenditure - Revenus généraux bruts moins dépenses générales brutes	- 3.3	- 11.1	- 3.5	6.4	0.1

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Continued

TABEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - suite

Northwest Territories - Territoires du Nord-Ouest

	1974	1975	1976	1977 ^F	1978 ^P
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers ...	—	—	—	—	—
Corporation income taxes — Impôts sur le revenu des corporations	—	—	—	—	—
General sales taxes — Taxes générales de vente	—	—	—	—	—
Motor fuel taxes — Taxes sur les carburants	3.0	3.1	3.1	5.8	5.7
Health insurance premiums — Primes de services de santé	—	—	—	—	—
Social insurance levies — Cotisations à divers régimes d'assurance sociale	—	—	0.6	0.5	0.6
Other provincial taxes — Autres impôts provinciaux	1.9	2.6	2.6	1.3	1.2
Natural resource revenue — Revenu tirés des ressources naturelles	0.3	0.1	0.2	0.2	0.2
Privileges, licences and permits — Privilèges, droits et permis	0.7	0.9	1.0	1.0	1.1
Liquor board profits — Bénéfices des régies des alcools	3.8	3.7	4.6	4.9	4.6
Non-tax revenue from own sources — Revenus non fiscaux de sources propres	7.9	8.9	10.5	12.6	13.3
General purpose transfers from other levels of government — Transferts à des fins générales d'autres niveaux de gouvernement	62.5	70.6	93.8	124.3	134.5
Specific purpose transfers from other levels of government — Transferts à des fins spécifiques d'autres niveaux de gouvernement	21.5	23.4	46.3	62.8	73.5
Gross general revenue — Revenus généraux bruts	101.6	113.4	162.6	213.4	234.7
<u>Expenditure by function — Dépenses par fonction</u>					
General government — L'Administration	39.2	45.8	51.6	62.8	66.7
Protection of persons and property — Protection de la personne et de la propriété	3.1	3.2	4.1	9.3	11.1
Transportation and communications — Transports et communications	2.8	3.9	4.6	8.0	9.7
Health — Santé	9.1	12.5	15.7	24.6	28.6
Social welfare — Bien-être social	6.5	7.7	9.3	11.1	12.1
Education — Éducation	29.4	30.6	34.9	37.8	43.3
Natural resources — Ressources naturelles	1.3	1.6	2.1	2.9	3.5
Agriculture, trade and industry, and tourism — Agriculture, commerce et industrie, et tourisme	4.9	4.8	5.8	9.8	14.6
Housing — Logement	7.7	7.6	—	15.3	18.7
Debt charges — Service de la dette	4.8	6.0	0.8	0.6	1.6
General purpose transfers to local governments — Transferts à des fins générales aux administrations publiques locales	—	—	—	—	—
All other expenditures — Toutes autres dépenses	10.7	15.1	29.4	23.5	30.3
Gross general expenditure — Dépenses générales brutes	119.5	139.0	158.2	205.7	240.2
Gross general revenue less gross general expenditure — Revenus généraux bruts moins dépenses générales brutes	— 18.0	— 25.6	4.4	7.7	— 5.5

TABLE 7. Historical Summary of Gross General Revenue and Expenditure
for Fiscal Year Ended March 31 - Concluded

TABLEAU 7. Sommaire chronologique des revenus et des dépenses généraux bruts
année financière terminée le 31 mars - fin

Canada

	1974	1975	1976	1977 ^r	1978 ^p
	millions of dollars — millions de dollars				
<u>Revenue by source — Revenus par source</u>					
Personal income taxes — Impôts sur le revenu des particuliers ...	4,390.3	5,615.7	6,428.7	7,692.6	9,807.2
Corporation income taxes — Impôts sur le revenu des corporations	1,202.7 ^r	1,887.6	2,091.2	2,280.7	2,291.7
General sales taxes — Taxes générales de vente	2,998.1 ^r	3,595.5	3,663.8	4,683.0	5,222.1
Motor fuel taxes — Taxes sur les carburants	1,419.4	1,444.1	1,518.4	1,602.0	1,692.3
Health insurance premiums — Primes de services de santé	689.7	697.6	731.1	1,002.5	1,055.5
Social insurance levies — Cotisations à divers régimes d'assurance sociale	507.5	674.4	864.4	1,040.7	1,220.2
Other provincial taxes — Autres impôts provinciaux	1,466.5 ^r	1,648.7	1,872.2	2,365.6	2,750.8
Natural resource revenue — Revenu tirés des ressources naturelles	1,237.8	2,376.4	2,603.2	3,007.9	3,597.4
Privileges, licences and permits — Privilèges, droits et permis	683.1	705.9	852.6	982.0	1,158.7
Liquor board profits — Bénéfices des régies des alcools	649.1	745.8	870.7	874.8	955.1
Non-tax revenue from own sources — Revenus non fiscaux de sources propres	2,118.3	2,545.4	3,176.1	3,542.6	3,900.8
General purpose transfers from other levels of government — Transferts à des fins générales d'autres niveaux de gouvernement	1,620.9 ^r	2,251.9	2,716.8	3,231.2	2,782.0
Specific purpose transfers from other levels of government — Transferts à des fins spécifiques d'autres niveaux de gouvernement	3,458.0 ^r	4,230.3	5,176.1	5,897.8	6,140.7
Gross general revenue — Revenus généraux bruts	22,441.5	28,419.3	32,565.2	38,203.4	42,574.5
<u>Expenditure by function — Dépenses par fonction</u>					
General government — L'Administration	1,079.5	1,809.8	1,865.9	2,022.8	2,142.7
Protection of persons and property — Protection de la personne et de la propriété	757.0	1,077.1	1,222.2	1,496.6	1,655.8
Transportation and communications — Transports et communications	2,092.0	2,616.1	2,928.5	3,137.1	3,366.4
Health — Santé	5,792.2	7,054.1	8,608.3	9,780.8	10,778.3
Social welfare — Bien-être social	2,801.2	3,733.8	4,727.2	5,813.3	6,469.7
Education — Éducation	5,497.0	6,572.5	7,985.7	9,404.6	10,421.2
Natural resources — Ressources naturelles	423.8	560.7	752.5	1,291.9	1,273.9
Agriculture, trade and industry, and tourism — Agriculture, commerce et industrie, et tourisme	490.0	777.8	941.2	1,111.6	1,181.1
Housing — Logement	238.8	236.9	405.9	426.1	458.7
Debt charges — Service de la dette	1,373.5	1,591.6	1,952.5	2,307.9	2,737.0
General purpose transfers to local governments — Transferts à des fins générales aux administrations publiques locales	608.1	731.5	893.0	1,093.0	1,144.1
All other expenditures — Toutes autres dépenses	889.7	1,275.9	2,034.7	1,749.6	1,968.1
Gross general expenditure — Dépenses générales brutes	22,043.0	28,037.7	34,317.7	39,635.3	43,597.0
Gross general revenue less gross general expenditure — Revenus généraux bruts moins dépenses générales brutes	398.5	381.6	− 1,752.4	− 1,431.9	− 1,022.5

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T. — Trimestriel

A. — Annuel

HS. — Hors série

F. — Français

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